

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 1ST DAY OF OCTOBER 2015/9TH ASWINA, 1937

WP(C).No. 26802 of 2015 (A)

PETITIONER(S) :

**SREELAKSHMI M.S,
PROPRIETOR, M/S.VEESON DISTRIBUTION, PODIKKUNDU,
KANNUR, RESIDING AT THOPPIL HOUSE, TC 50/850,
THALIYIL, KARAMANA, THIRUVANANTHAPURAM.**

**BY ADVS.SRI.NIDHI BALACHANDRAN
SRI.SABU GEORGE**

RESPONDENT(S) :

- 1. THE DEPUTY COMMISSIONER (APPEALS),
THE COMMERCIAL TAX DEPARTMENT, KOZHIKODE - 673 001.**
- 2. THE COMMERCIAL TAX OFFICER,
3RD CIRCLE, KANNUR, STATE OF KERALA
REPRESENTED BY IT'S SECRETARY TO GOVERNMENT,
DEPARTMENT OF GENERAL EDUCATION, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695 001.**
- 3. THE ASSISTANT COMMERCIAL TAX INSPECTOR
KANNUR - 670 001.**

BY GOVERNMENT PLEADER SRI.RANJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 01-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS :

EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER AND NOTICE OF DEMAND DATED 28.10.2014 ISSUED TO THE PETITIONER.

EXHIBIT P2: TRUE COPY OF THE APPEAL DATED 16.02.2015 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

EXHIBIT P3: TRUE COPY OF THE RECORDS EVIDENCING THE INTERSTATE SALES FOR THE FINANCIAL YEAR 2013-2014.

EXHIBIT P4: TRUE COPY OF THE RECEIPT FOR PAYMENT OF TAX BY THE PETITIONER.

EXHIBIT P5: TRUE COPY OF THE DEMAND NOTICE DATED 09.02.2015 ISSUED BY THE 3RD RESPONDENT.

EXHIBIT P6: TRUE COPY OF THE STAY APPLICATION DATED 14.10.2015 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

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Dated this the 1st day of October, 2015

JUDGMENT

Against Ext.P1 order of assessment passed under the Central Sales Tax Act, the petitioner preferred Ext.P2 appeal and Ext.P6 stay petition before the 1st respondent. The grievance of the petitioner is that even before considering the stay petition, the respondents are taking steps to recover the amounts pursuant to Ext.P5 demand notice.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with a direction to the 1st respondent to consider and pass orders on Ext.P6 stay petition, preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. The recovery steps for recovery of amounts confirmed against the petitioner by Ext.P1

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order, shall be kept in abeyance till such time as the 1st respondent passes orders, as directed, in Ext.P6 stay petition and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das