

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 9TH DAY OF SEPTEMBER 2015/18TH BHADRA, 1937

WP(C).No. 27167 of 2015 (U)

PETITIONER :

**M/S. MARUTHAM STEEL INDUSTRIES (P) LTD.
KANJIKODE, PALAKKAD, REPRESENTED BY ITS DIRECTOR,
SRI.M.KANDASAMY, AGED 61 YEARS**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENTS :

- 1. THE COMMERCIAL TAX OFFICER (IN CHARGE)
OFFICE OF THE ASSISTANT COMMISSIONER (ASSMT)
COMMERCIAL TAXES, SPECIAL CIRCLE, PALAKKAD-678001.**
- 2. THE INSPECTING ASSISTANT COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD-678001.**

BY GOVERNMENT PLEADER SRI. LIJU V. STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09-09-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT-P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST
RESPONDENT FOR THE YEAR 2011-2012 DATED 30.07.2015.**

**EXHIBIT-P2: TRUE COPY OF THE ANNUAL RETURN FILED BY THE PETITIONER
DATED 29.06.2012.**

**EXHIBIT-P3: TRUE COPY OF THE RECTIFICATION PETITION FILED BY THE
PETITIONER BEFORE THE 1ST RESPONDENT DATED 17.08.2015.**

**EXHIBIT-P4: TRUE COPY OF THE DEMAND NOTICE IN FORM NO.IV ISSUED BY 1ST
RESPONDENT FOR THE YEAR 2011-12 DATED 30.07.2015.**

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.27167 of 2015

.....
Dated this the 9th day of September, 2015

J U D G M E N T

Against Exts.P1 assessment order under the Central Sales Tax Act, the petitioner has preferred Ext.P3 rectification application before the 1st respondent. Ext.P4 is the demand notice. It is the case of the petitioner that even prior to considering the rectification application, recovery steps are sought to be pursued through Ext.P4 demand notice, for recovery of the amounts confirmed by Ext.P1 assessment order.

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

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with the following directions:

- i. The 1st respondent shall consider and pass orders on Ext.P3 rectification application within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Coercive steps pursuant to Ext.P4 demand notice shall be kept in abeyance till orders are passed by the 1st respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns

