IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 23RD DAY OF SEPTEMBER 2015/1ST ASWINA, 1937

WP(C).No. 28823 of 2015 (C)

PETITIONER(S):

M/S.RUBFILA INTERNATIONAL LTD, NIDA,
MENONPARA, KANJIKODE, PALAKKAD - 678 621
REPRESENTED BY SHRI SUDHEESH M. AGED 40 YEARS
MANAGER (FIN & LEGAL)

BY ADVS.SRI.T.M.SREEDHARAN (SR.)
SRI.V.P.NARAYANAN
SMT.DIVYA RAVINDRAN

RESPONDENT(S):
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1. THE COMMERCIAL TAX OFFICER
3RD CIRCLE, COMMERCIAL TAX OFFICE
PALAKKAD - 678 001

2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM,
COCHIN- 682 015

3. KERALA SALES TAX APPELLATE TRIBUNAL
ADDITIONAL BENCH, PALAKKAD - 678 001
REPRESENTED BY ASSISTANT SECRETARY

4. THE INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, PALAKKAD - 678 001

R BY GOVERNMENT PLEADER, SRI. LIJU V. STEPHEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 23-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 28823 of 2015 (C)

APPENDIX

PETITIONER'S EXHIBITS:-

EXHIBIT P1	**TRUE COPY OF THE MODFIED ASSESSMENT ORDER DATED 29.11.2014 ISSUED BY THE 1ST RESPONDENT.**
EXHIBIT P2	**TRUE COPY OF THE ORDER DATED 10.08.2015 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3	**TRUE COPY OF THE MEMORANDUM OF APPEAL DATED 10.09.2015 FILED BY THE PETITIONER BEFORE THE 3RD RESPNDENT.**
EXHIBIT P3(a)	**TRUE COPY OF THE PETITION FOR STAY DATED 10.09.2015 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.**
EXHIBIT P3(b)	**TRUE COPY OF THE PETITION FOR EARLY HEARING DATED 10.09.2015 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.**
EXHIBIT P3(c)	**TRUE COPY OF THE NOTICE FOR HEARING DATED 17.09.2015 ISSUED BY THE 3RD RESPONDENT**
EXHIBIT P4	**TRUE COPY OF THE NOTICE FOR REVENUE RECOVERY DATED 19.09.2015 ISSUED BY THE 4TH RESPONDENT.**
EXHIBIT P5	**TRUE COPY OF THE MODIFIED ORDER DATED 10.09.2015 ISSUED BY THE 1ST RESPONDENT ALONG WITH DEMAND NOTICE.**

RESPONDENT'S EXHIBITS:-
-------------------------------------- **NIL**

// True copy //

PA to Judge

das

A.K.JAYASANKARAN NAMBIAR, J.
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W.P.(C). No. 28823 of 2015
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Dated this the 23rd day of September, 2015

JUDGMENT

Against Ext.P2 first appellate order passed under the Central Sales Tax Act, 1956, the petitioner preferred Ext.P3 appeal and Ext.P3 stay petition before the 3rd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 3rd respondent, recovery steps have been initiated against him through Ext.P4 revenue recovery notice, for recovery of the amount confirmed in the assessment order.

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 3rd respondent to consider and pass orders on Ext.P3 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 pursuant

to Ext.P4 shall be kept in abeyance till such time as the 3rd respondent passes orders, as directed, in Ext.P3 stay petition and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

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