

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 28TH DAY OF SEPTEMBER 2015/6TH ASWINA, 1937

WP(C) .No. 29202 of 2015 (A)

PETITIONER(S) :

M/S. TWO STAR PLYWOODS,
CHELAMATTOM, OKKAL P.O., PERUMBAVOOR,
REPRESENTED BY ITS MANAGING PARTNER, A.M RAMLATH.

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

RESPONDENT(S) :

1. THE COMMERCIAL TAX OFFICER-1,
1ST CIRCLE, PERUMBAVOOR - 683 542.
2. THE ASSISTANT COMMISSIONER(APPELAS) ,
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM - 682 015.
3. THE DEPUTY TAHSILDAR(REVENUE RECOVERY) ,
TALUK OFFICE, KUNNATHUNAD, PERUMBAVOOR - 683 542.

BY GOVERNMENT PLEADER SRI.LIJU V STEPHEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
28-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rvs.

APPENDIX

PETITIONER(S) ' EXHIBITS :

- EXT.P1 TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR THE YEAR 2007-08 UNDER CST ACT DATED 07-01-2014.
- EXT.P2 TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2007-08 DATED 18-09-2015.
- EXT.P3 TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2007-08 DATED 18-09-2015.
- EXT.P4 TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2007-08 DATED 18-09-2015.
- EXT.P5 TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 70F OF THE REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE YEAR 2007-08 UNDER CST ACT DATED 18-06-2015

RESPONDENT(S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.29202 OF 2015

Dated this the 28th day of September, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Central Sales Tax Act, the petitioner had preferred Ext.P2 appeal together with Ext.P3 petition for condonation of delay and Ext.P4 stay petition before the 2nd respondent. Ext.P5 is the demand notice issued to the petitioner. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are taken by the respondents as confirmed by Ext.P1 assessment order.

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

1. The 2nd respondent shall consider and pass orders on Ext.P3 delay condonation and Ext.P4 stay petition within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

2. Recovery steps for recovery of amounts confirmed against petitioner pursuant to Ext.P5 demand notice shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

rsr