

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. 29309 of 2015 (K)

PETITIONER :

**M/S. SWARNA MAHAL
NP VII 207 C, KALLACHI
KOZHIKODE DISTRICT
REPRESENTED BY ITS MANAGING PARTNER
SRI. SHAMEER.**

BY ADV. SRI.N.K.SANATH KUMAR

RESPONDENT(S) :

- 1. STATE OF KERALA
REPRESENTED BY THE SECRETARY
DEPT.OF COMMERCIAL TAXES
THIRUVANANTHAPURAM – 695 001.**
- 2. COMMERCIAL TAX OFFICER
VADAKARA – 673 101.**
- 3. DEPUTY COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES
KOZHIKODE – 673 006.**
- 4. SALES TAX OFFICER (RECOVERY)
O/O. DEPUTY COMMISSIONER, COMMERCIAL TAXES DEPARTMENT
KOZHIKODE – 673 006.**

R1 TO R4 BY GOVT. 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:**

Mn

WP(C).No. 29309 of 2015 (K)

APPENDIX

PETITIONER'S EXHIBITS :

EXT.P1 : COPY OF ASSESSMENT ORDER DT. 24.3.2015.

EXT.P2 COPY OF DEMAND NOTICE DT. 25.3.2015.

EXT.P3 COPY OF APPEAL MEMORANDUM DT. 24.7.2015.

EXT.P4 COPY OF DELAY CONDONATION PETITION DT. 24.7.2015.

EXT.P5 COPY OF STAY PETITION DT. 24.7.2015.

EXT.P6 COPY OF RR NOTICE DATED 8.9.2015.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C).No.29309 of 2015

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Dated this the 28th day of September, 2015

J U D G M E N T

Against Ext.P1 assessment order, the petitioner has preferred Ext.P3 appeal, P4 delay condonation petition and Ext.P5 stay petition before the 3rd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued through Ext.P6 revenue recovery 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 3rd respondent shall consider and pass orders on Ext.P4 delay condonation petition and Ext.P5 stay petition 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.P6 revenue recovery notice shall be kept in abeyance till orders are passed by the 3rd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns