

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. 29842 of 2015 (E)

PETITIONER :

**M/S. LLOYD INSULATIONS (INDIA) LIMITED,
ADOOR NO. CC 33/1691, 1ST FLOOR, B2,
PALAKKAL BUILDING, VIVEKANANDA ROAD,
NH BYPASS, PUTHIYA ROAD, VENNALA P.O.,
KOCHI - 682028.**

**BY ADVS.SRI.ANIL D. NAIR
SRI.R.SREEJITH
SMT.ROSIE ATHULYA JOSEPH
SMT.O.A.NURIYA
KUM.SOUMYA PRAKASH
KUM.MEKHALA M.BENNY**

RESPONDENTS :

- 1. THE ASSISTANT COMMISSIONER (AUDIT) ASSESSMENT
DEPT OF COMMERCIAL TAXES, ERNAKULAM
MATTANCHERRY REGION - 682015.**
- 2. THE DEPUTY COMMISSIONER (APEALS),
ERNAKULAM - 682030.**
- 3. THE INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM, COCHIBN - 682015.**

BY GOVERNMENT PLEADER SMT. K.T. LILLY

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

bp

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE ASSESSMENT ORDER DT 9/7/2015 FOR THE YEAR 2012 - 13
ISSUED TO THE PETITIONER BY THE R1.**
- P2: COPY OF THE ASSESSMENT ORDER DT 9/7/2015 FOR THE YEAR 2013-14
ISSUED TO THE PETITIONER BY THE R1.**
- P3: COPY OF APPEAL FILED AGAINST ASSESSMENT ORDER BY THE PETITIONER
BEFORE THE R2 FOR AY 2012-13.**
- P4: COPY OF APPEAL FILED AGAINST ASSESSMENT ORDER BY THE PETITIONER
BEFORE THE R2 FOR AY 2013-14.**
- P5: COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE R2
FOR AY 2012-13.**
- P6: COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE R2
FOR AY 2012-13.**
- P7: COPY OF THE NOTICE DT 25/9/2015 ISSUED BY THE R3 TO THE PETITIONER.**
- P8: COPY OF THE NOTICE DT 25/9/2015 ISSUED BY THE R3 TO THE PETITIONER.**

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.29842 of 2015

.....
Dated this the 1st day of October, 2015

J U D G M E N T

Against Exts.P1 and P2 assessment orders, the petitioner has preferred Exts.P3 and P4 appeals and Exts.P5 and P6 stay petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petitions by the 2nd respondent, recovery steps have been initiated against him through Exts.P7 and P8 demand notices, for recovery of the amounts confirmed by Exts.P1 and P2 assessment orders.

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 2nd respondent shall consider and pass orders on Exts.P5 and P6 stay petitions 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 Exts.P7 and P8 demand notices shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 2nd respondent shall be a reasoned one advertent to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal/revision.

**A.K.JAYASANKARAN NAMBIAR
JUDGE**

mns

