

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 9TH DAY OF NOVEMBER 2015/18TH KARTHIKA, 1937

WP(C).No. 33935 of 2015 (N)

PETITIONER :

**M/S. RIBU LAMINATE INDUSTRIES,
ERUMATHALA.P.O., ALUVA,
REPRESENTED BY ITS PARTNER, NOORJAHAN SULAIMAN.**

**BY ADVS.SRI.K.M.FIROZ
SMT.M.SHAJNA
SRI.S.KANNAN
SMT.UMMUL FIDA**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
2ND CIRCLE, PERUMBAVOOR-683 542**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES DEPARTMENT, ERNAKULAM-682 015**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES DEPARTMENT,
MUVATTUPUZHA-683 572**

BY GOVERNMENT PLEADER SMT. LILLY.KT.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2006-07 UNDER THE CST ACT DATED 5/1/2015**
- P1(A) COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2007-08 UNDER THE CST ACT DATED 5/1/2015**
- P2 COPY OF THE APPEAL PETITION DATED 13/4/2015 FILED BY THE PETITIONER AGAINST THE ASSESSMENT YEAR 2006-07 UNDER THE CST ACT BEFORE THE SECOND RESPONDENT**
- P2(A) COPY OF THE APPEAL PETITION DATED 10/4/2015 FILED BY THE PETITIONER AGAINST THE ASSESSMENT YEAR 2007-08 UNDER THE CST ACT BEFORE THE SECOND RESPONDENT**
- P3 COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2006-07 BEFORE THE SECOND RESPONDENT**
- P3(A) COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2007-08 BEFORE THE SECOND RESPONDENT**
- P4 COPY OF THE STAY PETITION FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2006-07 BEFORE THE SECOND RESPONDENT**
- P4(A) COPY OF THE STAY PETITION FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2007-08 BEFORE THE SECOND RESPONDENT**
- P5 COPY OF THE DEMAND NOTICE UNDER THE RR ACT DATED 17/8/2015 FOR THE ASSESSMENT YEAR 2006-07**
- P5(A) COPY OF THE DEMAND NOTICE UNDER THE RR ACT DATED 17/8/2015 FOR THE ASSESSMENT YEAR 2007-08.**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.S.TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.33935 OF 2015 (N)

Dated this the 9th day of November, 2015

J U D G M E N T

Against Exts.P1 and P1(a) assessment orders under the CST Act for the assessment years 2006-07 and 2007-08, the petitioner had preferred Exts.P2 and P2(a) appeals before the 2nd respondent. Along with the appeals, the petitioner had also preferred Exts.P3 and P3(a) delay condonation petitions as also Exts.P4 and P4(a) stay petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petitions, recovery steps are taken by the respondents through Exts.P5 and P5(a) demand notices as confirmed by Exts.P1 and P1(a) assessment orders.

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

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 Exts.P3 and P3(a) delay condonation petitions and Ext.P4 and P4(a) stay petitions 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 Exts.P1 and P1(a) assessment orders shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp/9/11/15