

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 16TH DAY OF NOVEMBER 2015/25TH KARTHIKA, 1937

WP(C).No. 34430 of 2015 (C)

PETITIONER :

**PARIS COMMUNICATIONS,
KOTTACHERRY, KANHANGAD, HOSDURG
REPRESENTED BY ITS MANAGING PARTNER SRI.ABDUL JUNAID.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR**

RESPONDENT(S) :

- 1. THE COMMERCIAL TAX OFFICER,
HOSDURG, KASARAGOD DISTRICT, PIN: 671 121.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, NIRMAL ARCADE, ERANHIPPALAM
KOZHIKODE - 673 006.**
- 3. THE INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, KASARAGOD AT HOSDURG
KASARAGOD DISTRICT - 671 121.**
- 4. THE BRANCH MANAGER,
ANDHRA BANK, KASARAGOD - 671 121.**

**R1 TO R3 BY GOVT. PLEADER SMT. K.T. LILLY
R4 BY ADV. SRI.ABRAHAM MATHEW (VETTOOR)**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 16-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

WP(C).No. 34430 of 2015 (C)

APPENDIX

PETITIONERS' EXHIBITS :

- EXT.P1: COPY OF ASSESSMENT ORDER DATED 15-07-2015 ISSUED BY THE
1ST RESPONDENT FOR THE YEAR 2013-2014.**
- EXT.P1(a): COPY OF ASSESSMENT ORDER DATED 15-07-2015 ISSUED BY THE
1ST RESPONDENT FOR THE YEAR 2014-2015.**
- EXT.P2: COPY OF APPEAL MEMORANDUM AGAINST EXT.P1 DATED 26.10.15.**
- EXT.P2(a): COPY OF APPEAL MEMORANDUM AGAINST EXT.P.1(a) DATED 26.10.15.**
- EXT.P3: COPY OF PETITION FOR CONDONING DELAY FILED IN EXT.P2 APPEAL
DATED 26.10.15.**
- EXT.P3.(a): COPY OF PETITION FOR CONDONING DELAY FILED IN EXT.P2(a)
APPEAL DT. 26.10.15.**
- EXT.P4: COPY OF STAY PETITION IN EXT.P2 APPEAL DTD. 26.10.15.**
- EXT.P4.(a): COPY OF STAY PETITION IN EXT.P2(a) APPEAL DT. 26.10.15.**
- EXT.P5: COPY OF PROHIBITORY ORDER DATED 15-10-2015 ISSUED BY THE
3RD RESPONDENT TO THE 4TH RESPONDENT.**

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.S. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.34430 OF 2015 (C)

Dated this the 16th day of November, 2015

J U D G M E N T

Against Ext.P1 series of assessment orders under the KVAT Act, the petitioner has preferred Ext.P2 series of appeals before the 2nd respondent. Along with the appeals, the petitioner had also preferred Ext.P3 series of delay condonation petitions as also Ext.P4 series of 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 against the petitioner pursuant to Ext.P1 series of 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 Ext.P3 series of delay condonation petitions and Ext.P4 series of 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 Ext.P1 series of assessment orders including further proceedings pursuant to Ext.P5 prohibitory order, 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