

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 19TH DAY OF NOVEMBER 2015/28TH KARTHIKA, 1937

WP(C).No. 34987 of 2015 (W)

PETITIONER :

**M/S.PARAT POLYMERS EXTRUSIONS
ERNAKULAM ROAD, ALUVA
REPRESENTED BY ITS MANAGING DIREICTOR A. VINOD.**

**BY ADVS.SMT.S.K.DEVI
SRI.M.RAJ MOHAN**

RESPONDENT(S) :

- 1. THE ASST. COMMISSIONER (ASSMT)
COMMERCIAL TAXES, MATTANCHERY AT
MINI CIVIL STATION, ALUVA-683 101.**
- 2. THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL
ERNAKULAM-682 015.**
- 3. THE TAHASILDAR
TALUK OFFICE, KUNNATHUNADU-683 542.**

R1 TO R3 BY GOVT. PLEADER SRI. R. RANJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 19-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

WP(C).No. 34987 of 2015 (W)

APPENDIX

PETITIONERS' EXHIBITS :

- EXT.P1. TRUE COPY OF THE ORDER NO.32150760862/2007-08 DATED
 31/12/2011.**
- EXT.P2. TRUE COPY OF THE APPELLATE ORDER KVATA NO.727/2012
 DATED 17/10/2012.**
- EXT.P3. TRUE COPY OF THE APPEAL DATED 20/12/2012.**
- EXT.P4. TRUE COPY OF THE STAY ORDER NO.INT.P. NO.555/2014 IN TA(VAT)
 NO.1245/2012 DATED 20/11/2014.**
- EXT.P5. TRUE COPY OF THE TRIBUNAL ORDER TA(VAT) NO.1245/2012 DATED
 17/3/2015.**
- EXT.P6. TRUE COPY OF THE SAID PETITION AND AFFIDAVIT DATED 10/7/2015.**
- EXT.P7. TRUE COPY OF THE NOTICE NO.D4-7260/12 (D4-7264/12) DATED
 6/11/2015.**

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.34987 of 2015

Dated this the 19th day of November 2015

JUDGMENT

The petitioner, who is an assessee under the Central Sales Tax Act, is aggrieved by the recovery steps initiated against him, pending consideration of Ext.P6 restoration petition, by the 2nd respondent tribunal. Counsel for the petitioner would submit that against Ext.P5 order, dismissing the appeal preferred by the petitioner for default, the petitioner had approached the 2nd respondent tribunal with Ext.P6 restoration petition and the same is due to come up for hearing soon. In the meanwhile, however, the 3rd respondent has taken steps to initiate recovery steps against the petitioner for recovery of the amounts confirmed against the petitioner by the 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 a direction to the 2nd respondent tribunal to consider and pass orders on Ext.P6 restoration petition filed by the petitioner, within a period of two months from the date of receipt of a copy of this judgment. It is made clear that the proceedings for recovery of amounts confirmed against the petitioner by the assessment order, shall be kept abeyance till such time as orders are passed by the 2nd respondent tribunal as directed.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/