IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 20TH DAY OF NOVEMBER 2015/29TH KARTHIKA, 1937

WP(C).No. 35057 of 2015 (F)
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PETITIONER(S) :

M/S.RUBFILA INTERNATIONAL LTD.,
NIDA, MENONPARA, KANJIKODE, PALAKKAD- 678 621,
REPRESENTED BY SHRI.SUDHESH.M, MANAGER (FIN & LEGAL).

BY SRI.T.M.SREEDHARAN (SENIOR ADVOCATE)
ADVS. SRI.V.P.NARAYANAN
SMT.DIVYA RAVINDRAN

RESPONDENT(S) :
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1. **THE COMMERCIAL TAX OFFICER, 3RD CIRCLE,**
   COMMERCIAL TAX OFFICE, PALAKKAD- 678 001.

2. **THE DEPUTY COMMISSIONER (APPEALS),**
   COMMERCIAL TAXES, ERNAKULAM, COCHIN- 682 015.

3. **THE INSPECTING ASSISTANT COMMISSIONER,**
   COMMERCIAL TAXES, PALAKKAD- 678 001.

BY GOVERNMENT PLEADER SRI.R.RENJITH

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20-11-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

Msd.

WP(C).No. 35057 of 2015 (F)
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APPENDIX

PETITIONER(S)' EXHIBITS :
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EXHIBIT P1: **TRUE COPY OF THE MODIFIED ASSESSMENT ORDER DATED 09.11.2015 ISSUED BY THE 1ST RESPONDENT.**

EXHIBIT P2: **TRUE COPY OF THE MEMORANDUM OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT ON 19.11.2015.**

EXHIBIT P2(A): **TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT ON 19.11.2015.**

EXHIBIT P2(B): **TRUE COPY OF THE PETITION FOR EARLY HEARING OF THE APPEAL & STAY PETITION, FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT ON 19.11.2015.**

EXHIBIT P3: **TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 13.11.2015 ISSUED BY THE 3RD RESPONDENT.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.
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W.P.(C). No. 35057 of 2015
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Dated this the 20th day of November, 2015

JUDGMENT

The Petitioner is an assessee under the Central Sales Tax Act, hereinafter referred to as the “CST Act'. Against Ext.P1 modified assessment order passed under the CST Act, the petitioner preferred Ext.P2 appeal and Ext.P2(a) stay petition before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Ext.P3 revenue recovery notice, for recovery of the amount confirmed in the assessment order.

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

On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on Ext.P2(a) stay petition, preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. Coercive steps pursuant to Ext.P3 revenue recovery notice, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Ext.P2(a) stay petition and communicates the same to the petitioner.

sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das /20.11.15