

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

SATURDAY, THE 21ST DAY OF NOVEMBER 2015/30TH KARTHIKA, 1937

WP(C).No. 35292 of 2015 (J)

PETITIONER:

**M/S. CHATHAMKULAM PROJECT AND
DEVELOPERS PRIVATE LIMITED,
8/892, CHATHAMKULAM, CHANDRANAGAR,
PALAKKAD, REPRESENTED BY ITS MANAGING DIRECTOR
SRI.SUMESH BABU.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER(WC),
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD - 678 001.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD - 678 001.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD - 678 001.**

BY GOVERNMENT PLEADER SRI.R.RANJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 21-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONER(S)' EXHIBITS:

- EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2009-2010 DATED 10.08.2015.**
- EXT.P2: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2010-2011 DATED 31.08.2015.**
- EXT.P3: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2011-2012 DATED 03.09.2015.**
- EXT.P4: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2012-2013 DATED 03.09.2015.**
- EXT.P5: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT FOR THE YEAR 2009-10 DATED 13.10.2015.**
- EXT.P6: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT FOR THE YEAR 2010-11 DATED 29.10.2015.**
- EXT.P7: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT FOR THE YEAR 2011-2012 DATED 29.10.2015.**
- EXT.P8: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT FOR THE YEAR 2012-2013 DATED 29.10.2015.**
- EXT.P9: TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2009-10
DATED 13.10.2015.**
- EXT.P10: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT FOR THE YEAR 2009-10
DATED 13.10.2015.**
- EXT.P11: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT FOR THE YEAR 2010-11
DATED 29.10.2015.**
- EXT.P12: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT FOR THE YEAR 2011-12
DATED 29.10.2015.**
- EXT.P13: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT FOR THE YEAR 2012-13
DATED 29.10.2015.**
- EXT.P14: TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE
REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE
YEAR 2009-10 DATED 12.11.2015.**

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- EXT.P15: TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE
REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE
YEAR 2010-11 DATED 13.11.2015.
- EXT.P16: TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE
REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE
YEAR 2011-12 DATED 13.11.2015.
- EXT.P17: TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE
REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE
YEAR 2012-13 DATED 13.11.2015.

RESPONDENT(S)' EXHIBITS: NIL

//TRUE COPY//

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.35292 of 2015

Dated this the 21st day of November 2015

JUDGMENT

Against Exts. P1 to P4 assessment orders under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P5 to P8 appeals, Ext.P9 delay condonation petition and Exts.P10 to P13 stay petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Exts. P1 to P4 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 Ext.P9 delay condonation petition and Exts.P10 to P13 stay petitions within a period of one month from the date of receipt of

a copy of this judgment, after hearing the petitioner.

ii) Recovery steps for recovery of amounts confirmed against petitioner by Exts.P14 to P17 demand notices shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/