

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 2ND DAY OF DECEMBER 2015/11TH AGRAHAYANA, 1937

WP(C).No. 36374 of 2015 (V)

PETITIONER :

**M.K. RASHEEDA, AGED 50 YEARS,
PROPRIETOR, M/S. I.R.WOOD INDUSTRIES,
VALAYANCHIRANGARA, PERUMBAVOOR.**

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

RESPONDENTS :

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

BY GOVERNMENT PLEADER SMT. LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 02-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: - A TRUE COPY OF THE ASSESSMENT ORDER DT. 17.3.2015 FOR THE ASSESSMENT YEAR 2008-09 UNDER THE CST ACT ALONG WITH DEMAND NOTICE FOR THE SAID YEAR.
- P1(A):- A TRUE COPY OF THE ASSESSMENT ORDER DT. 25.3.2015 FOR THE ASSESSMENT YEAR 2009-10 UNDER THE CST ACT ALONG WITH DEMAND NOTICE FOR THE SAID YEAR.
- P2: - TRUE COPY OF THE APPEAL PETITION DT. 25.11.2015 FILED BY THE PETITIONER AGAINST THE ASSESSMENT YEAR 2008-09 UNDER THE CST AT BEFORE THE SECOND RESPONDENT.
- P2(A): - TRUE COPY OF THE APPEAL PETITION DT. 25.11.2015 FILED BY THE PETITIONER AGAINST THE ASSESSMENT YEAR 2009-10 UNDER THE CST ACT BEFORE THE SECOND RESPONDENT.
- P3: - TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2008-09 BEFORE THE SECOND RESPONDENT.
- P3(A): - TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2009-10 BEFORE THE SECOND RESPONDENT.
- P4:- TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2008-09 BEFORE THE SECOND RESPONDENT.
- P4(A):- TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2009-10 BEFORE THE SECOND RESPONDENT.
- P5: - TRUE COPY OF THE JOINT REVENUE RECOVERY DEMAND NOTICE BEARING NO. RRC 190/15-16 FOR THE YEARS 2006-07, 2008-09 AND 2009-10 DT. 17.8.2015 ISSUED BY THE 3RD RESPONDENT.

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No. 36374 of 2015

Dated this the 2nd day of December 2015

JUDGMENT

Against Exts. P1 and P1(a) assessment orders under the Central Sales Tax Act, the petitioner has preferred Exts.P2 and P2 (a) appeals, Exts.P3 and P3(a) delay condonation petitions and 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 petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Exts. P1 and P1(a) 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 Exts.P3 and Ext.P3(a) delay condonation petitions and Exts.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.

ii) Recovery steps for recovery of amounts confirmed against petitioner by Ext.P5 demand notice 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/