

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 4TH DAY OF DECEMBER 2015/13TH AGRAHAYANA, 1937

WP(C).No. 36690 of 2015 (I)

PETITIONER :

**M/S. OCEAN STEELS
CMG COMPLEX, PARAPIRIVU, KANJIKODE
PALAKKAD, REPRESENTED BY ITS MANAGING PARTNER\
ANAS K.**

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

RESPONDENT(S) :

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

R1 & R2 BY GOVT. PLEADER SMT. LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 04-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

WP(C).No. 36690 of 2015 (I)

APPENDIX

PETITIONER'S EXHIBITS :

**EXT.P1 : COPY OF THE ASSESSMENT ORBER PASSED BY IST RESPONDENT
FOR THE MONTH OF APRIL 2015 TO AUGUST 2015 DATED 9.11.2015.**

**EXT.P2 COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT DATED 25.11.2015.**

**EXT.P3 COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 25.11.2015.**

**EXT.P4 COPY OF THE DEMAND NOTICE IN FORM NO. 12 ISSUED BY IST
RESPONDENT DATED 9.11.2015.**

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.36690 of 2015

.....
Dated this the 4th day of December, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Kerala Value Tax Act, the petitioner has preferred Ext.P2 appeal and Ext.P3 stay petition 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 Ext.P1 assessment orders.

2. I have heard the learned counsel for the petitioner and also the learned Standing counsel 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.P3 stay petition within a period of two months 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.P1 assessment order shall be kept in abeyance till orders are passed by the 2nd respondent as

directed above and communicated to the petitioner.

iii. The order to be passed by the 2nd respondent shall be a reasoned one advertent to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal.

A.K.JAYASANKARAN NAMBIAR
JUDGE