

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 10TH DAY OF DECEMBER 2015/19TH AGRAHAYANA, 1937

WP(C).No. 37411 of 2015 (B)

PETITIONER :

**M/S.ASTRA CERAMICS,
AARANI, KAVALAPPARA, SHORANUR,
PALAKKAD DISTRICT,
REPRESENTED BY ITS MANAGING PARTNER,
SHRI.SIVAKUMAR.K**

**BY SRI.T.M.SREEDHARAN,SENIOR ADVOCATE
ADVS. SRI.V.P.NARAYANAN
SMT.DIVYA RAVINDRAN**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
OTTAPPALAM- 679 101.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, SALES TAX COMPLEX,
REVENUE TOWER, PERUMANNUR POST,
THEVARA NEAR SHIPYARD, ERNAKULAM,
COCHIN -682 015.**
- 3. THE STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY TO GOVERNMENT,
SECRETARIAT, THIRUVANANTHAPURAM- 695 001.**

BY GOVERNMENT PLEADER SRI.R.RANJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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WP(C).No. 37411 of 2015 (B)

APPENDIX

PETITIONER(S)' EXHIBITS

- P1- TRUE COPY OF TH ASSESSMENT ORDER FOR 2011-12 DATED 12.10.2015
PASSED BY THE FIRST RESPONDENT ALONG WITH DEMAND NOTICE**
- P2- TRUE COPIES OF THE ASSESSMENT ORDER FOR 2013-14 DATED 12.10.2015
PASSED BY THE FIRST RESPONDENT ALONG WITH DEMAND NOTICE**
- P3- TRUE COPY OF THE JUDGMENT DATED 25TH SEPTEMBER, 2014 IN O.T.REV
NO.49/2014 OF THIS HON'BLE COURT**
- P4- TRUE OCPY OF THE MEMORANDUM OF APPEAL DATED 28.10.2015 FOR
2011-12 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT**
- P4(A)- TRUE COPY OF THE STAY PETITION DATED 28.10.2015 FOR 2011-12
SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT**
- P4(B)- TRUE COPY OF THE EARLY HEARING PETITON DATED 28.10.2015 FOR 2011-12
SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT**
- P5- TRUE COPY OF THE MEMORANDUM OF APPEAL DATED 28.10.2015 FOR 2013-
14 SUBMITTD BY THE PETITIONER BEFORE THE 2ND RESPONDENT**
- P5(A)- TRUE COPY OF THE STAY PETITION DATED 28.10.2015 FOR 2013-14
SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT**
- P5(B)- TRUE COPY OF THE EARLY HEARING DATED 28.10.2015 FOR 2013-14
SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT**

RESPONDENT(S)' EXHIBITS: **NIL**

/TRUE COPY/

P.A.TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No. 37411 of 2015

Dated this the 10th day of December 2015

JUDGMENT

Against Exts. P1 and P2 assessment orders under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P4 and P5 appeals and Exts.P4(a) and P5(a) stay petitions before the 2nd respondent.

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

3. It is submitted by counsel for the petitioner that by Ext.P3 judgment of this Court, the issues in the appeals has already been decided in favour of the assessee, under similar situations. Taking note of the said submission of counsel for the petitioner, I dispose the writ petition with the following directions:

- i) The 2nd respondent shall consider and pass orders on Ext.P4 and Ext.P5 appeals 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 and P2 assessment orders 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

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