

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 17TH DAY OF DECEMBER 2015/26TH AGRAHAYANA, 1937

WP(C).No. 38438 of 2015 (D)

PETITIONER(S):

**M/S. RDS PROJECTS LTD.,
DOOR NO.27/3151, G - 1, SHIHAB THANGAL ROAD,
PANAMPILLY NAGAR, COCHIN - 36,
REPRESENTED BY ITS AUTHORIZED SIGNATORY,
MR. BIPLAB NATH.**

**BY ADVS.SRI.A.KUMAR
SRI.P.J.ANILKUMAR
SMTG.MINI(1748)
SRI.P.S.SREE PRASAD**

RESPONDENT(S):

- 1. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM - 682 016.**
- 2. ASSISTANT COMMISSIONER,
WORKS CONTRACT, ERNAKULAM - 682 016.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, REVENUE RECOVERY,
ERNAKULAM @ KAKKANADU - 682 030.**
- 4. FEDERAL BANK,
GIRI NAGAR BRANCH, ERNAKULAM - 682 036,
REPRESENTED BY ITS MANAGER.**

R1-R3 BY GOVERNMENT PLEADER SMT.LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
17-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 38438 of 2015 (D)

APPENDIX

PETITIONER(S)' EXHIBITS

P1:TRUE COPY OF THE KVAT ASSESSMENT ORDER DATED 20.08.2014

P2:TRUE COPY OF THE MEMORANDUM OF APPEAL KVAT DATED 12.12.2014

P3:TRUE COPY OF THE CST ASSESSMENT ORDER DATED 20.08.2014

P4:TRUE COPY OF THE MEMORANDUM OF APPEAL CST DATED 12.12.2014

**P5:TRUE COPY OF THE APPELLANT ORDER FOR THE ASSESSMENT YEAR 2013-2014
(3RD QUARTER) KVAT AND CST**

**P6:TRUE COPY OF THE COMMON RECTIFICATION APPLICATION FILED IN EXHIBIT P3
AND P6 KVAT & CST APPELLATE ORDERS**

P7:TRUE COPY OF THE REVENUE RECOVERY NOTICES KVAT RR DATED 07.11.2014

P8:TRUE COPY OF THE REVENUE RECOVERY NOTICES CST RR DATED 07.11.2014

**P9:TRUE COPY OF THE COMMUNICATION DATED 25.11.2015 OF THE
3RD RESPONDENT TO THE 4TH RESPONDENT**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 38438 of 2015

Dated this the 17th day of December, 2015

JUDGMENT

Against Ext.P5 appellate order under the KVAT and CST Act, the petitioner preferred Ext.P6 rectification application before the 1st respondent. The grievance of the petitioner is that, even before the 1st respondent has an occasion to consider Ext.P6 rectification application, revenue recovery steps have been initiated against the petitioner by Exts.P7 and P8 notices as also by Ext.P9 letter, which has been issued to the bank.

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 as also the submissions made across the bar, I dispose the writ petition with a direction to the 1st respondent to consider and pass orders on Ext.P6 rectification application, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. Coercive steps for recovery pursuant to Exts.P7 and P8 recovery notices, as also further steps pursuant to Ext.P9, shall be kept in abeyance till such time as orders are

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passed by the 1st respondent as directed and communicated to the petitioner. The petitioner shall produce a copy of the writ petition together with a copy of this judgment before the 1st respondent for further action.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das /17.12.15