

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 18TH DAY OF DECEMBER 2015/27TH AGRAHAYANA, 1937

WP(C).No. 38653 of 2015 (F)

PETITIONER(S):

**T.P. UMMER, PROPRIETOR,
SHAJI TIMBER PRODUCTS,
MELE PATTAMBI, PALAKKAD.**

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

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
PATTAMBI-679 306.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD-678 001.**

BY GOVT. PLEADER SRI.R. RANJITH.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 18-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR THE YEAR 2011-2012 UNDER KVAT ACT DATED 01/12/2015.
- EXT.P2 COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR THE YEAR 2011-2012 UNDER CST ACT DATED 30/01/2015.
- EXT.P3 COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2011-12 UNDER KVAT ACT DATED 16/07/2015.
- EXT.P4 COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2011-12 UNDER CST ACT DATED 16/07/2015.
- EXT.P5 COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2011-12 UNDER KVAT ACT DATED 16/07/2015.
- EXT.P6 COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2011-12 UNDER CST ACT DATED 16/07/2015.
- EXT.P7 COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2011-12 UNDER KVAT ACT DATED 16/07/2015.
- EXT.P8 COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2011-12 UNDER CST ACT DATED 16/07/2015.
- EXT.P9 COPY OF THE DEMAND NOTICE IN FORM NO.12A ISSUED BY 1ST RESPONDENT FOR THE YEAR 2011-12 UNDER KVAT ACT DATED 01/02/2015.
- EXT.P10 COPY OF THE DEMAND NOTICE IN FORM 12A ISSUED BY 1ST RESPONDENT FOR THE YEAR 2011-12 UNDER CST ACT DATED 30/01/2015.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No.38653 of 2015

Dated this the 18th day of December, 2015

JUDGMENT

Against Exts.P1 and P2 assessment orders passed under the KVAT and CST Act respectively, the petitioner preferred Exts.P3 and P4 appeals and Exts.P7 and P8 stay petitions along with Exts.P5 and P6 delay condonation petitions before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated by issuing Exts.P9 and P10 recovery notices for recovery of the amounts confirmed against the petitioner.

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

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on Exts.P5 and P6 delay condonation petitions and Exts.P7 and P8 stay petitions preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this

judgment, after hearing the petitioner. Recovery steps for recovery of amounts pursuant to Exts.P9 and P10 notices, shall be kept in abeyance till such time as the 2nd respondent passes orders as directed and communicates the same to the petitioner.

Sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE