

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE ANIL K. NARENDRA

TUESDAY, THE 29TH DAY OF DECEMBER 2015/8TH POUSHA, 1937

WP(C).No. 39968 of 2015 (U)

PETITIONER:

M/S. PAZHERI PROPERTIES AND DEVELOPERS PRIVATE LIMITED
9/348, A-17, PAZHERI PLACA-COURT JUNCTION
MANNARKKAD, PALAKKAD
REPRESENTED BY ITS MANAGING DIRECTOR
SRI. ABDUL KARIM.

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

RESPONDENT(S):

1. THE COMMERCIAL TAX OFFICER (WC)
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD-678001.
2. THE ASSISTANT COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD-678001.
3. THE INSPECTING ASSISTANT COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD-678001.

BY GOVERNMENT PLEADER SRI S. SUDHEESH KUMAR

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
29-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR THE YEAR 2012-2013 DATED 31.7.2015.
- EXHIBIT P2: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR THE YEAR 2013--2014 DATED 19.8.2015.
- EXHIBIT P3: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2012-13 DATED 26.12.2015.
- EXHIBIT P4: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2013-14 DATED 26.12.2015
- EXHIBIT P5: TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2012-13 DATED 26.12.2015.
- EXHIBIT P6: TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2013-14 DATED 26.12.2015.
- EXHIBIT P7: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2012-13 DATED 26.12.2015.
- EXHIBIT P8: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2013-14 DATED 26.12.2015.
- EXHIBIT P9: TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE YEAR 2012-13 DATED 16.12.2015.
- EXHIBIT P9: TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE YEAR 2013-14 DATED 16.12.2015.

RESPONDENT(S)' EXHIBITS: NIL

Sd/-
ANIL K.NARENDRAN,
JUDGE

dsn

True copy

P.S.to Judge

ANIL K.NARENDRA, J

W.P.(C.)No.39968 Of 2015

DATED THIS THE 29th DAY OF DECEMBER, 2015

JUDGMENT

The petitioner is an assessee under the KVAT Act on the files of the 1st respondent. For the assessment years 2012-13 and 2013-14, the 1st respondent issued Exts.P1 and P2 assessment orders. Aggrieved by the assessment orders, the petitioner filed Exts.P3 and P4 appeals before the 2nd respondent along with Exts.P5 and P6 delay condonation petitions and Exts.P7 and P8 stay petitions. Now the grievance of the petitioner is that during the pendency of the aforesaid appeals and interlocutory applications, recovery proceedings have been initiated by the 3rd respondent based on Exts.P9 and P10 demand notices.

2. Heard arguments of the learned counsel for the petitioner and also the learned Government Pleader appearing for the respondents.

3. It is aggrieved by Exts.P1 and P2 assessment orders, the petitioner filed Exts.P3 and P4 appeals before the 2nd respondent along with Exts.P5 to P8 interlocutory applications.

Considering the fact that the aforesaid I.As. are pending consideration before the 2nd respondent, this Writ Petition is disposed of directing the 2nd respondent to consider and pass appropriate orders on Exts.P5 and P6 delay condonation petitions and Exts.P7 and P8 stay petitions within a period of one month from the date of receipt of a copy certified copy of this judgment. Till such time, all recovery proceedings pursuant to Exts.P9 and P10 demand notices shall be kept in abeyance.

Sd/-
ANIL K.NARENDRA,
JUDGE

dsn

True copy

P.S.to Judge