

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. 39969 of 2015 (U)

PETITIONER:

M/S. EPM TRADERS AGED 50 YEARS
28/85, 86, MELAMURI
PALAKKAD, REPRESENTED BY ITS MANAGING PARTNER
SEBASTIAN E.M.

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

RESPONDENT(S):

1. THE COMMERCIAL TAX OFFICER
IST CIRCLE, 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 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 15.5.2015.

EXHIBIT P2: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 11.7.2015.

EXHIBIT P3: TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 11.7.2015.

EXHIBIT P4: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 11.7.2015.

EXHIBIT P5: TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE YEAR 2012-13 DATED 10.12.2015.

RESPONDENT(S)' EXHIBITS: NIL

True copy

P.S.to Judge

dsn

ANIL K.NARENDRA, J

W.P.(C.)No.39969 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 year 2012-13 the 1st respondent issued Ext.P1 assessment order. Aggrieved by the assessment order, the petitioner filed Ext.P2 appeal before the 2nd respondent along with Ext.P3 delay condonation petition and Ext.P4 stay petition. Now the grievance of the petitioner is that during the pendency of the aforesaid appeal and interlocutory applications, recovery proceedings have been initiated by the 3rd respondent based on Ext.P5 demand notice.

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 Ext.P1 assessment order, the petitioner filed Ext.P2 appeal before the 2nd respondent along with Exts.P3 and P4 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 Ext.P3 delay condonation petition and Ext.P4 stay petition 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 Ext.P5 demand notice shall be kept in abeyance.

Sd/-
ANIL K.NARENDRA,
JUDGE

dsn

True copy

P.S.to Judge