(2021) 04 KL CK 0054

In the High Court Of Kerala

Case No : Writ Petition (C) No. 8902 Of 2021

Abhijith Mohan APPELLANT

Vs

Assistant Commissioner And Ors RESPONDENT

Date of Decision : 08-04-2021

Acts Referred:

Citation : (2021) 04 KL CK 0054

Hon'ble Judges : A.M. Badar, J

Bench : Single Bench

Advocate : Harisankar V. Menon, Harisankar V. Menon, Thushara James

Final Decision : Disposed Of

Judgement

1. Heard learned counsel appearing for the petitioner.

2. The Central Sales Tax assessment for the year 2017-18 was completed by the assessing officer by the assessment order at Ext.P1. Feeling aggrieved by the said assessment order, the petitioner preferred appeal, Ext.P2 and stay petition, Ext.P3 before the 2nd respondent.

3. The grievance of the petitioner is to the effect that pending appeal and stay petition, the 1st respondent is taking steps for recovering the amount determined by the assessment order at Ext.P1. Learned counsel for the petitioner therefore submits that during the pendency of the appeal, recovery in pursuant to the assessment order at Ext.P1 be stayed.

4. Learned Government Pleader, after taking notice for respondents, submits that stay petition can be directed to be decided within a period of two months and till that time, recovery proceedings can be directed to be kept in abeyance.

In this view of the matter, this writ petition is disposed of with a direction to the 2nd respondent to consider and decide the stay petition, Ext.P3 in the pending appeal, Ext.P2 by following due process of law within a period of two months from the date of communication of this judgment to him. The petitioner to furnish copy of the judgment to the 2nd respondent for compliance. Till disposal of the stay petition within the prescribed time frame given by this Court, recovery proceedings in pursuant to the assessment order at Ext.P1 should be kept in abeyance.

