(2009) 04 KL CK 0018

In the High Court Of Kerala

Case No : WP (C) . No. 12454 of 2009 (B)

V. Govindaraju Chettiar APPELLANT

Vs

Deputy Commissioner (Appeals), Assistant Commissioner (Audit), Commercial Tax Officer (AA) and Commercial Tax Officer RESPONDENT

Date of Decision : 21-04-2009

Acts Referred:

Citation : (2009) 04 KL CK 0018

Hon'ble Judges : S. Siri Jagan, J

Bench : Single Bench

Advocate : G. Hariharan, for the Appellant; No Appearance, for the Respondent

Final Decision : Disposed Off

Judgement

S. Siri Jagan, J.—The petitioner is a registered dealer under the Kerala General Sales Tax Act. Ext.P3 assessment order was passed against the petitioner, against which the petitioner has filed Ext.P4 appeal along with Ext.P5 stay petition before the 1st respondent. Despite Ext.P6 application for early hearing, orders are not being passed by the 1st respondent even in the stay petition, is the grievance of the petitioner. At the same time, respondents 2 to 4 have initiated coercive proceedings for recovery of the disputed tax. The petitioner submits that it is unjust to initiate coercive proceedings for recovery of the disputed tax while Ext.P5 stay petition is pending.

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

3. I am of opinion that before coercive proceedings for recovery of the disputed tax are initiated, the 3rd respondent should consider and pass orders on Ext.P5 stay petition filed by the petitioner. Accordingly the 1st respondent is directed to pass orders on Ext.P5 stay petition filed by the petitioner as expeditiously as possible, at any rate, within a period of one month from the date of receipt of a

copy of this judgment. Till orders are thus passed, further coercive proceedings for recovery of the tax disputed in Ext.P4 appeal shall be kept in abeyance.

4. The writ petition is disposed of as above.