

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.K.ABDUL REHIM

THURSDAY, THE 31ST MARCH 2011 / 10TH CHAITHRA 1933

WP(C).No. 10318 of 2011(L)

PETITIONER :

**M/S. HONDA SEIL POWER PRODUCTS LTD.,
HONDA SIEL POWER PRODUCTS LTD., DOOR NO.36/2962 B,
KALOOR KADAVANTHRA ROAD, KALOOR, ERNAKULAM-682017,
REPRESENTED BY IT'S SENIOR OFFICER
MR. C.R.UNNIKRISHNAN NAIR.**

BY ADV. SMT. K. LATHA

RESPONDENT(S):

- 1. THE STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY,
SECRETARIAT,
THIRUVANANTHAPURAM-1.**
- 2. THE ASSISTANT COMMISSIONER (ASSMT.),
SPECIAL CIRCLE II, COMMERCIAL TAXES,
ERNAKULAM-682 016.**
- 3. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM-682016.**
- 4. INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, KAKKANAD,
ERNAKULAM-682 030.**

R1 TO R4 BY GOVT. PLEADER SRI. V.K. SHAMSUDEEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 31/03/2011, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

C.K.ABDUL REHIM,J.

WP(C).NO. 10318 of 2011

Dated this the 31st day of March, 2011

JUDGMENT

Against Exts.P1A and P1B orders of assessment, the petitioner had filed appeals before the 3rd respondent, as evidenced from Exts.P2A and P2B. Along with the appeals the petitioner had filed stay petitions as evidenced from Exts.P3A and P3B. It is submitted that the appeal as well as the stay petitions are pending consideration and disposal before the 3rd respondent. Grievance of the petitioner is that, without considering pendency of the appeals, coercive steps of recovery has now been initiated on the basis of Exts.P4A and P4B notices.

2. Heard; learned Government Pleader appearing on behalf of the respondents. Considering pendency of the statutory appeals, I am of the opinion that the writ petition can be disposed of directing the appellate authority to expedite the matter.

3. Accordingly, the writ petition is disposed of directing the 2nd respondent to consider and pass orders on Exts.P3A and P3B

stay petitions filed along with the appeals, after affording an opportunity of hearing to the petitioner, as early as possible, at any rate within a period of one month from the date of receipt of a copy of this judgment .

4. Till such time orders are passed by the 3rd respondent as directed above, recovery of the amounts covered under Exts.P1A and P1B, which is now initiated on the basis of Exts.P4A and P4B notices, shall be kept in abeyance.

5. The petitioner will produce a copy of this judgment before the 3rd respondent.

6. Needless to say that the 3rd respondent will take all earnest steps for disposal of the appeals at the earliest possible.

C.K.ABDUL REHIM,JUDGE

pmn/

