

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 7TH DAY OF JANUARY 2015/17TH POUSHA, 1936

WP(C).No. 422 of 2015 (C)

PETITIONER:

**M/S.POONAM GRIHANIRMAN PVT.LTD,
MANIMADOM, AMBALAPPUZHA,
A PRIVATE LIMITED COMPANY,
REPRESENTED BY SRI.R.ANANTHA NARAYANAN,
MANAGING DIRECTOR.**

**BY ADVS.SRI.E.P.GOVINDAN
SMT.G.DEEPA
SMT.SMITHA PILLAI**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER(W.C),
COMMERCIAL TAXES, ALAPPUZHA - 688 001.**
- 2. THE KERALA VALUE ADDED TAX
APPELLATE TRIBUNAL, KOTTAYAM - 686 001.**
- 3. THE INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, ALAPPUZHA - 688 001.**
- 4. THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY,
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
TRIVANDRUM - 695 001.**

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 07-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONER'S EXHIBITS:

- EXHIBIT P1 : TRUE COPY OF THE NOTICE DATED 22.2.2014 ISSUED BY THE
THIRD RESPONDENT.
- EXHIBIT P2 : TRUE COPY OF THE REVISED ASSESSMENT ORDER DATED 18.12.2013
PASSED BY THE FIRST RESPONDENT.
- EXHIBIT P3 : TRUE COPY OF THE JUDGMENT DATED 13.6.2011 IN W.P.(C)14636/11
PASSED BY THIS HON'BLE COURT.
- EXHIBIT P4 : TRUE COPY OF THE JUDGMENT IN W.P.(C).13570/12 BY THIS HON'BLE
COURT.
- EXHIBIT P5 : TRUE COPY OF THE OBJECTION DATED 1.4.2011 FILED BY THE
PETITIONER BEFORE THE FIRST RESPONDENT.
- EXHIBIT P6 : TRUE COPY OF THE APPELLATE ORDER DATED 28.8.2014 IN
KVATA(ALPY)98/2014 ISSUED BY THE SECOND RESPONDENT.
- EXHIBIT P7 : TRUE COPY OF THE APPEAL MEMORANDUM DATED 7.10.2014 FILED
BEFORE THE SECOND RESPONDENT.
- EXHIBIT P8 : TRUE COPY OF THE STAY PETITION ALONG WITH AFFIDAVIT
DATED 7.10.2014 FILED BEFORE THE SECOND RESPONDENT.

RESPONDENT'S EXHIBITS:

- NIL

/TRUE COPY/

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 422 of 2015 (C)

.....
Dated this the 7th day of January, 2015

JUDGMENT

Against Ext.P6 appellate order of the first appellate authority for the assessment year 2008 - 2009, under the Kerala Value Added Tax Act, 2003, the petitioner preferred Ext.P7 appeal and Ext.P8 stay petition before the second respondent. It is the case of the petitioner that, even before a consideration of the stay application by the 2nd respondent, recovery steps have been initiated against him through Ext.P1 notice, for recovery of the amounts confirmed in the assessment order.

2. Heard the learned counsel appearing for petitioner and the learned Government Pleader for the respondents.
3. On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I dispose the writ petition with a direction to the second respondent to consider and pass orders on Ext. P8 stay petition, preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. The order to be passed by the

second respondent shall contain reasons for the decision arrived at by him.

Recovery steps initiated through Ext.P1 demand notice shall be kept in abeyance till such time as the second respondent passes orders, as directed, in the stay petition, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/07/01/