

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 9TH DAY OF JANUARY 2015/19TH POUSHA, 1936

WP(C).No.824 of 2015 (C)

PETITIONER:

**GLEN ANTONY,S/O.C.V.ANTONY,AGED 33 YEARS,
CHUNGATH HOUSE,ST.VINCENT ROAD,ERNAKULAM,
KOCHI-682018.**

**BY ADVS.SRI.PRINSUN PHILIP
SRI.RAVI KRISHNAN**

RESPONDENTS:

- 1. THE COMMERCIAL TAX OFFICER,
KERALA VALUE ADDED TAX CIRCLE-2,
ERNAKULAM,KOCHI-682018.**
- 2. ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES,ERNAKULAM,KOCHI-682018.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES,KOCHI-682030.**

R1 TO R3 BY SENIOR GOVT. PLEADER SMT.SHOBANAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

pk

W.P(C) NO.824/2015

APPENDIX

PETITIONER'S EXHIBITS:

**EXT.P1:THE TRUE COPY OF THE PROCEEDINGS AND ORDER OF 1ST
RESPONDENT IN 320716/PR/9580/2014 DATED 25.07.2014.**

**EXT.P2:THE TRUE COPY OF THE ORDER OF 1ST RESPONDENT IN
32070231005/2012-13 DATED 25.10.2014.**

**EXT.P3:THE TRUE COPY OF THE APPEAL FILED BEFORE THE 2ND
RESPONDENT.**

**EXT.P4:THE TRUE COPY OF THE STAY PETITION FILED BEFORE THE 2ND
RESPONDENT.**

**EXT.P5:THE TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE 3RD
RESPONDENT.**

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

pk

A.K. JAYASANKARAN NAMBIAR, J.

W.P.(C) No.824 of 2015

Dated this the 9th day of January, 2015.

JUDGMENT

Against Ext.P2 assessment order under the Kerala Value Added Tax and Central Sales Tax Act, the petitioner has preferred Ext.P3 appeal and Ext.P4 stay petition before the second respondent Assistant Commissioner (Appeals). It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P2 assessment order.

2. Heard Sri. Prinsun Philip, the learned counsel appearing for the petitioner and Smt. Sobha Annamma Eappen, the learned Government Pleader appearing for the respondent.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose of the writ petition with the following directions:

1. The third respondent shall consider and pass orders on Ext.P4 stay petition within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

2. Recovery steps for recovery of amounts confirmed against the petitioner by Ext.P2 assessment order shall be kept in abeyance till orders are passed by the

third respondent as directed above and communicated to the petitioner.

3. The order to be passed by the third respondent, shall be a reasoned one adverting to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal.

A.K. JAYASANKARAN NAMBIAR
JUDGE

Scl.

The words "third respondent" occurring in the sub paragraphs 1, 2 and 3 of paragraph 3 of the judgment dated 09/01/2015 in W.P.(C) No.824/2015 are corrected and substituted by the words "second respondent", vide order dated 06/02/2015 in I.A. 1171/2015.

Sd/-
Registrar (Judicial)

W.P.(C) No.824 of 2015