

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 13TH DAY OF JANUARY 2015/23RD POUSHA, 1936

WP(C).No. 1024 of 2015 (C)

PETITIONER :

**M/S. OLIO VICTUAL MANUFACTURERS,
9/456, MINI INDUSTRIAL ESTATE, MALIPPURAM P.O.,
ELAMKUNNAPUZHA, REPRESENTED BY ITS PARTNER,
FIROZ.M.A.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER- I,
2ND CIRCLE, MATTANCHERRY - 682 003.**
- 2. INTELLIGENCE OFFICER,
SQUAD NO. II, DEPARTMENT OF COMMERCIAL TAXES,
MATTANCHERRY AT KARUKUTTY - 682 003.**
- 3. ASST. COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM-682 018**
- 4. INSPECTING ASST. COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MATTANCHERRY -682 003.**

R1 TO R4 BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 13-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).No. 1024 of 2015 (C)

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT-P1- TRUE COPY OF THE ORDER ISSUED BY THE 1ST RESPONDENT DATED 30/10/2014**
- EXHIBIT-P2- TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT DATED 10/01/2015.**
- EXHIBIT-P3- TRUE COPY OF THE DELAY PETITION FILED BY THE PETITIONER DATED 10/01/2015**
- EXHIBIT-P4- TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER DATED 10/01/2015.**
- EXHIBIT-P5- TRUE COPY OF THE NOTICE IN FORM NO.1 ISSUED BY THE 4TH RESPONDENT DATED 22/12/2014.**

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO.JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.1024 OF 2015

Dated this the 13th day of January, 2015

J U D G M E N T

Against Ext.P1 assessment order passed under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P2 appeal, Ext.P3 delay condonation petition and Ext.P4 stay petition before the 3rd respondent. 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.P1 assessment order.

2. Heard Sri.Harisankar V.Menon, the learned counsel appearing for the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader appearing on behalf of the respondents.

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

- i. The 3rd respondent shall consider and pass orders on Ext.P3 delay condonation petition and 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.

ii. Recovery steps for recovery of amounts confirmed against petitioner by the assessment order shall be kept in abeyance till orders are passed by the 3rd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns

