

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 22ND DAY OF JANUARY 2015/2ND MAGHA, 1936

WP(C).No. 2269 of 2015 (G)

PETITIONER :

**ASPIRE GROUP OF COMPANIES, AGED 32 YEARS
OASIS MALL, PERUMBA, PAYYANNUR
REPRESENTED BY ITS MANAGING PARTNER HARIS.MADALAN**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR
SRI.K.UMAMAHESWAR**

RESPONDENTS :

- 1. COMMERCIAL TAX OFFICER,
PAYYANNUR, KANNUR DISTRICT. PIN:**
- 2. THE DEPUTY COMMISSIONER (APPEALS)
NIRMAL ARCADE, ERANHIPALAM, KOZHIKODE -673006.**

BY SENIOR GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 22-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

WP(C).No. 2269 of 2015 (G)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXT.P-1: COPY OF ASSESSMENT ORDER DATED 30.10.2014 ISSUED BY THE IST
RESPONDENT FOR THE YEAR 2014 - 2015**

EXT.P-2: COPY OF APPEAL MEMORANDUM AGAINST EXT.P1.

EXT.P-3: COPY OF STAY PETITION IN EXT.P2 APPEAL

EXT.P-4: COPY OF RR NOTICE DATED 19.12.2014 ISSUED BY THE IST RESPONDENT

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.2269 of 2015

.....
Dated this the 22nd day of January, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Kerala Value Added Tax Act for the assessment year 2014-2015, the petitioner has preferred Ext.P2 appeal and Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued by Ext.P4 R.R notice for recovery of the amounts confirmed by Ext.P1 assessment order.

2. Heard Sri. S.Anil Kumar, the learned counsel for petitioner and Smt.sobha annamma Eappen, the learned government Pleader for 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 stay petition within a period of two months 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 Ext.P1 order shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 2nd respondent shall be a reasoned one advertent 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

mns/

