

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 30TH DAY OF JANUARY 2015/10TH MAGHA, 1936

WP(C).No. 2940 of 2015 (N)

PETITIONER(S):

**M/S.STAR BAY BUILDERS & REALTORS PRIVATE LIMITED,
5/846(9), M.P.COMPLEX, PUTHUR ROAD
KOPPAM, PALAKKAD, REPRESENTED BY ITS MANAGING DIRECTOR
P.VASANTHA KUMAR.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENTS:

- 1. THE COMMERCIAL TAX OFFICER (WC),
PALAKKAD - 678 001.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD - 678 001.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 30-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

WP(C).No. 2940 of 2015 (N)

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT P1. TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST
RESPONDENT FOR THE YEAR 2010-2011 DATED 04.10.2014.**
- EXHIBIT P2. TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DATED 11.12.2014.**
- EXHIBIT P3. TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT DATED 11.12.2014.**
- EXHIBIT P4. TRUE COPY OF THE DEMAND NOTICE IN FORM NO.12 ISSUED BY 1ST
RESPONDENT DATED 04.10.2014.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 2940 of 2015 (N)

.....
Dated this the 30th day of January, 2015

JUDGMENT

Against Ext.P1 assessment order, under the Kerala Value Added Tax Act, 2003, for the assessment year 2010 - 2011, the petitioner has preferred Ext.P2 appeal, along with Ext.P3 stay petition, before the second respondent. It is the case of the petitioner that even prior to consideration of the stay petition by the second respondent, recovery steps have been initiated against him through Ext.P4 demand notice, for recovery of the amounts confirmed in the assessment order.

2.I have heard Sri.N.Muraleedharan Nair, learned counsel appearing for petitioner and Smt.Sobha Annamma Eappen, 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.P3 stay petition, preferred by the petitioner before him, within a period of two months 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.P4 demand notice shall be kept in abeyance till such time as the second respondent passes orders, as directed, in Ext.P3 stay petition, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/30/01/