

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. 2996 of 2015 (Y)

PETITIONER(S) :

M.K.SAKKEER HUSSAIN,
PROPRIETOR, MODERN EAST EXPORTS,
PEZHAKKAPPILLY P.O.,
MUVATTUPUZHA,
ERNAKULAM DISTRICT, PIN - 686 674.

BY ADVS.SRI.MOHAMMED RAFIQ
SRI.M.G.SHAJI.

RESPONDENT(S) :

1. THE DEPUTY COMMISSIONER (APPEALS) ,
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM, PIN - 682 015.
2. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MUVATTUPUZHA,
ERNAKULAM, PIN - 686 661.
3. THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY,
COMMERCIAL TAXES DEPARTMENT,
TRIVANDRUM, PIN - 695 001.

BY SENIOR 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:

rvs.

APPENDIX

PETITIONER(S) ' EXHIBITS :

EXT.P1 THE TRUE COPY OF THE ASSESSMENT ORDER NO 32151437021/
10-11 DATED 31-10-2013 PASSED BY THE COMMERCIAL TAX
OFFICER,MUVATTUPUZHA.

EXT.P2 THE TRUE COPY OF THE APPEAL DATED 03-12-2013 SUBMITTED
BY THE PETITIONER BEFORE THE 1ST RESPONDENTWITHOUT
ANNEXURES.

EXT.P3 THE TRUE COPY OF THE STAY APPLICATION DATED 03-12-2013
SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

EXT.P4 THE TRUE COPY OF THE DEMAND NOTICE NO RRC 299/13-14 &
B1-154/14 DATED 18-02-2014 UNDER SECTION 7 OF THE KERALA
REVENUE RECOVERY ACT, 1968 ISSUED BY THE 2ND RESPONDENT.

RESPONDENT(S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 2996 of 2015 (Y)

.....
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 1st respondent. It is the case of the petitioner that even prior to considering the stay petition by the 1st 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.Mohammed Rafiq, 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 1st 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 1st 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 1st 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/

