

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 13TH DAY OF FEBRUARY 2015/24TH MAGHA, 1936

WP(C).No. 3294 of 2015 (J)

PETITIONER:

**M. ABDUL GAFOOR,
MUTHANIKKATU HOUSE,
THALAKKADATHOOR, TIRUR - 676 103,
MALAPPURAM DISTRICT.**

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

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
TIRUR - 676101.**
- 2. DEPUTY TAHSILDAR (RR),
TALUK OFFICE, TIRUR - 676101.**
- 3. VILLAGE OFFICER,
CHERIYAMUNDA VILLAGE OFFICE,
THALAKKADATHUR, TIRUR - 676101.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 13-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

WP(C).No. 3294 of 2015 (J)

APPENDIX

PETITIONER(S)' EXHIBITS:

P1: COPY OF NOTICE ISSUED BY THE 2ND RESPONDENT DATED 29.10.2014.

**P2: COPY OF REPRESENTATION FILED BY THE PETITIONER BEFORE THE
1ST RESPONDENT DATED 6.12.2014.**

**P2(A): COPY OF REPRESENTATION FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DATED 6.12.2014.**

**P2(B): COPY OF REPRESENTATION FILED BY THE PETITIONER BEFORE THE
3RD RESPONDENT DATED 6.12.2014.**

RESPONDENT(S)' EXHIBITS: - **NIL**

/TRUE COPY/

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.3294 of 2015

.....
Dated this the 13th day of February, 2015

J U D G M E N T

The petitioner who is a director in a company, is aggrieved by the revenue recovery steps initiated against the assets of the petitioner for realization of dues from the company. It is the case of the petitioner that under the provisions of the Kerala Value Added Tax Act, for the dues from the company, the respondents are obliged to proceed against the properties of the company, and only if there is no such property available, can they proceed against the personal properties of the directors. Stating the said facts, he has preferred Ext.P2(a) representation before the 2nd respondent. The limited prayer in the writ petition is for a direction to the 2nd respondent to consider and pass orders on Ext.P2 representation within a stipulated time.

2. I have heard Sri.Harisankar V.Menon, the learned counsel for the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the

case as also the submissions made across the bar, I direct the 2nd respondent to consider and pass orders on Ext.P2(a) representation filed by the petitioner, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner. It is made clear that recovery steps initiated against the petitioner shall be kept in abeyance till such time as orders are passed by the 2nd respondent as directed in this judgment and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/

