

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 4TH DAY OF FEBRUARY 2015/15TH MAGHA, 1936

WP(C).No. 3499 of 2015 (J)

PETITIONER(S):

**FATHIMATH ZUHARA,
W/O.MOHAMMED HARIS, KANYANA HOUSE,
PERDALA POST, BADIADKA, KASARAGOD DISTRICT.**

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

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
KASARAGOD DISTRICT, PIN - 676 121.**
- 2. THE DY. COMMISSIONER (APPEALS),
COMMERCIAL TAXES, NIRMAL ARCADE,
ERANHIPPALAM, KOZHIKODE - 673 006.**
- 3. THE TAHSILDAR, REVENUE RECOVERY,
KASARAGOD - 676 121.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
04-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 3499 of 2015 (J)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1: COPY OF ASSESSMENT ORDER DATED 31.7.2014 FOR THE YEAR
2012-2013.**

EXHIBIT P2: COPY OF APPEAL MEMORANDUM AGAINST EXT.P1.

EXHIBIT P3: COPY OF STAY PETITION IN EXT.P2 APPEAL.

**EXHIBIT P4: COPY OF RR NOTICE DATED 29.11.2014 ISSUED BY THE
3RD RESPONDENT.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.3499 of 2015 (J)

.....
Dated this the 4th day of February, 2015

JUDGMENT

Against Ext.P1 assessment order, under the Kerala Value Added Tax Act, 2003, for the assessment year 2012 - 2013, 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 revenue recovery notice, for recovery of the amounts confirmed in the assessment order.

2. I have heard Sri.S.Anil Kumar, 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 revenue recovery 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/04/02/

