

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 6TH DAY OF FEBRUARY 2015/17TH MAGHA, 1936

WP(C).No. 3540 of 2015 (N)

PETITIONER:

**M/S. V & S ENGINEERING WORKS,
ONE WAY ROAD, KATTAPPANA, KUMILY,
REPRESENTED BY ITS PARTNER SURUMON K.
PIN - 685 514.**

BY ADV. SRI.E.A.BIJUMON

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES DEPARTMENT,
KATTAPPANA - 685 514.**
- 2. DEPUTY TAHSILDAR,
REVENUE RECOVERY, KATTAPPANA - 685 514.**

***ADDL. R3 IMPEADED**

- 3. THE DEPUTY COMMISSIONER IDUKKI,
DEPARTMENT OF COMMERCIAL TAXES,
KATTAPPANA - 685 514.**

**ADDL. R3 IS IMPEADED AS PER ORDER
DATED 6.2.2015 IN IA.1744//2015.**

BY GOVERNMENT PLEADER SRI.SUDHEESH KUMAR.S

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

WP(C).No. 3540 of 2015 (N)

APPENDIX

PETITIONER(S)' EXHIBITS:

EXHIBIT P1: TRUE COPY OF THE DEMAND NOTICE DATED 14.10.2014.

EXHIBIT P2: TRUE COPY OF THE ORDER DATED 14.09.2014.

EXHIBIT P3: TRUE COPY OF THE APPEAL & STAY PETITION DATED 30.01.2014.

EXHIBIT P4: TRUE COPY OF THE NOTICE DATED 6.12.2014.

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

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 3540 of 2015 (N)

.....
Dated this the 6th day of February, 2015

JUDGMENT

Against Ext.P2 penalty order under the Kerala Value Added Tax Act, 2003, for the assessment year 2014 - 2015, the petitioner has preferred Ext.P3 revision and stay petition before the additional 3rd respondent. It is the case of the petitioner that even prior to considering the stay petition, Ext.P4 demand notice has been served, threatening recovery action.

2. Heard Sri.Bijumon E.A., learned counsel appearing for the petitioner and Sri.Sudheesh Kumar S., learned Government Pleader appearing for the respondent.

2. 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:

1. The additional 3rd respondent shall consider and pass orders on the stay petition within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

2.Recovery steps, initiated against the petitioner, pursuant to Ext.P4 demand notice, shall be kept in abeyance till orders are passed

by the additional 3rd respondent as directed above and communicated to the petitioner.

3. The order to be passed by the additional 3rd respondent shall be a reasoned one adverting to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/07/02/