

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. 3771 of 2015 (V)

PETITIONER :

**M/S. SANNIDHAN BAR & RESTAURANT,
SOUTH BAZAR, KANNUR - 2,
REPRESENTED BY ITS MANAGING PARTNER, M.N.GIRISH.**

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

RESPONDENTS:

- 1. THE ASSISTANT COMMISSIONER,
(KVAT)-I, COMMERCIAL TAXES, SPECIAL CIRCLE,
KANNUR - 670 004.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
KOZHIKODE - 673 006.**

R1 & R2 BY GOVERNMENT PLEADER SRI.SUDHEESH KUMAR

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

sts

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST
RESPONDENT FOR THE YEAR 2013 - 14 DATED 04/11/2014.**
- EXT.P2: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DATED 12/12/2014.**
- EXT.P3: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT DATED 12/12/2014.**
- EXT.P4: TRUE COPY OF THE DEMAND NOTICE IN FORM NO. 13 ISSUED BY 1ST
RESPONDENT FOR THE YEAR 2013 - 2014 DATED 21/11/2014.**
- EXT.P5: TRUE COPY OF THE POSTING NOTICE ISSUED BY 2ND RESPONDENT
DATED 19/01/2015.**

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO.JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.3771 of 2015 (V)
.....

Dated this the 6th day of February, 2015

JUDGMENT

Against Ext.P1 assessment order for the assessment year 2013 - 2014 under the Kerala Value Added Tax Act, 2003, the petitioner has preferred appeal before the 2nd respondent. It is now brought to my notice by the learned counsel for the petitioner that, the 2nd respondent has since heard the appeal and orders are awaited. The apprehension of the petitioner at this state is only with regard to the continuation of the recovery steps initiated by Ext.P4 against him.

2. I have heard Sri. N.Muraleedharan Nair, learned counsel for the petitioner and Sri.Sudhesh Kumar S., learned Government Pleader for the respondents.

3. On consideration of the facts and circumstances and also the submissions made across the Bar, I direct the 2nd respondent to pass orders on Ext.P2 appeal preferred by the petitioner within a period of two months from the date of receipt of a copy of this judgment and communicates the same to the petitioner.

Coercive steps pursuant to Ext.P4 demand notice shall be kept in abeyance, till such time as the 2nd respondent passes orders, as directed above, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE