

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 9TH DAY OF FEBRUARY 2015/20TH MAGHA, 1936

WP(C).No. 4017 of 2015 (B)

PETITIONER(S) :

**NEEDOM CONSTRUNCTIONS PRIVATE LIMITED,
G-358 MAIN AVENUE, PANAMPALLI NAGAR, ERNAKULAM,
REPRESENTED BY ITS DIRECTOR-GEORGE ZACHARIA.**

**BY ADVS.SRI.K.I.MAYANKUTTY MATHER
SRI.R.JAIKRISHNA**

RESPONDENT(S) :

- 1. ASSISTANT COMMISSIONER (WORKS & CONTRACT),
OFFICE OF THE DEPUTY COMMISSIONER, COMMERCIAL TAXES,
ERNAKULAM-682 015.**
- 2. VAT APPELLATE TRIBUNAL,
ERNAKULAM-682 015.**
- 3. DEPUTY TAHSILDAR (SALES TAX),
OFFICE OF THE TAHSILDAR (RR), KOLLAM-691 601.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT (AY-2007-08) DATED 30.07.2012.
- EXT.P1(A): TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT (AY-2008-09) DATED 30.07.2012
- EXT.P1(B): TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT (AY-2009-10) DATED 30.07.2012.
- EXT.P2: TRUE COPY OF THE ORDER OF THE DEPUTY COMMISSIONER (APPEALS), ERNAKULAM IN KVATA NO.3744/2012 DATED 21.05.2014.
- EXT.P3: TRUE COPY OF THE ORDER OF THE DEPUTY COMMISSIONER (APPEALS), ERNAKULAM IN KVATA NO.3745/2012 DATED 21.05.2014.
- EXT.P4: TRUE COPY OF THE ORDER OF THE DEPUTY COMMISSIONER (APPEALS), ERNAKULAM IN KVATA NO.3746/2012 DATED 21.05.2014.
- EXT.P5: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT (AY-2007-08) DATED 27.10.2014.
- EXT.P5(A): TRUE COPY OF THE STAY APPLICATION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT (AY-2007-08) DATED 27.10.2014.
- EXT.P5(B): TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT (AY-2007-08) DATED 27.10.2014.
- EXT.P6: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT (AY-2008-09) DATED 27.10.2014.
- EXT.P6(A): TRUE COPY OF THE STAY APPLICATION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT (AY-2008-09) DATED 27.10.2014.
- EXT.P6(B): TRUE COPY OF THE DELAY CONDONATION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT (AY-2008-09) DATED 27.10.2014.
- EXT.P7: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT (AY-2009-10) DATED 27.10.2014.
- EXT.P7(A): TRUE COPY OF THE STAY APPLICATION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT (AY-2009-10) DATED 27.10.2014.
- EXT.P7(B): TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT (AY-2009-10) DATED 27.10.2014.
- EXT.P8: TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE 3RD RESPONDENT UNDER SECTION 7 OF KERALA REVENUE RECOVERY ACT (2007-08) DATED 29.01.2015.

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**EXT.P8(A): TRUE COPY OF THE DEMAND NOTICE ISSUED BY
THE 3RD RESPONDENT UNDER SECTION 34 OF KERALA REVENUE
RECOVERY ACT (2007-08) DATED 29.01.2015.**

**EXT.P9: TRUE COPY OF THE DEMAND NOTICE ISSUED BY
THE 3RD RESPONDENT UNDER SECTION 7 OF KERALA REVENUE
RECOVERY ACT (2008-09) DATED 29.01.2015.**

**EXT.P9(A): TRUE COPY OF THE DEMAND NOTICE ISSUED BY
THE 3RD RESPONDENT UNDER SECTION 34 OF KERALA REVENUE
RECOVERY ACT (2008-09) DATED 29.01.2015.**

**EXT.P10: TRUE COPY OF THE DEMAND NOTICE ISSUED BY
THE 3RD RESPONDENT UNDER SECTION 7 OF KERALA REVENUE
RECOVERY ACT (2009-10) DATED 29.01.2015.**

**EXT.P10(A): TRUE COPY OF THE DEMAND NOTICE ISSUED BY
THE 3RD RESPONDENT UNDER SECTION 34 OF KERALA REVENUE
RECOVERY ACT (2009-10) DATED 29.01.2015.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.4017 of 2015 (B)

.....
Dated this the 9th day of February, 2015

JUDGMENT

Against Exts.P2, P3 and P4 assessment orders of the first appellate authority under the Kerala Value Added Tax Act, 2003, for the assessment years 2007 - 2008 to 2009 - 2010, the petitioner has preferred Exts.P5, P6 and P7 appeals along with Exts.P5(b), P6(b) and P7(b) delay condonation petitions and Ext.P5(a), P6(a) and P7(a) stay petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petitions, Exts.P8 to P10 series of demand notices have been issued under Section 7 of the Kerala Revenue Recovery Act to the petitioner, threatening recovery action.

2. I have heard Sri.K.I.Mayankutty Mather, 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 2nd respondent to consider and pass orders on Exts.P5(b), P6(b) and P7(b) delay condonation petitions and Ext.P5(a), P6(a) and P7(a) stay petitions 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 2nd respondent shall contain reasons for the decision arrived at by him.

Recovery steps, pursuant to Exts.P8 to P10 series of demand notices 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

AMV/09/02/