

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 10TH DAY OF FEBRUARY 2015/21ST MAGHA, 1936

WP(C).No. 4148 of 2015 (P)

PETITIONER(S):

**ABDUL SALAM K.K., SAS PLYWOOD,
ALAPPRA P.O., PERUMBAVOOR.**

**BY ADVS.SRI.K.M.FIROZ,
SMT.M.SHAJNA,
SRI.S.KANNAN.**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
IIND CIRCLE, PERUMBAVOOR-683 542.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES DEPARTMENT,
ERNAKULAM-682 015.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MUVATTUPUZHA-686 661.**

BY GOVT. PLEADER SMT.SHOBA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

**EXHIBIT P1: A TRUE COPY OF THE ASSESSMENT ORDER DATED 30.08.2014
ALONG WITH DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT.**

**EXHIBIT P2: A TRUE COPY OF THE APPEAL PETITION DATED 30.09.2014
FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**

**EXHIBIT P3: A TRUE COPY OF THE STAY PETITION DATED 30.09.2014
FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**

**EXHIBIT P4: A TRUE COPY OF THE DEMAND NOTICE DATED 18.12.2014
ISSUED BY THE 3RD RESPONDENT.**

RESPONDENT'S EXHIBITS:-

NIL.

//TRUE COPY//

P.A TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 4148 of 2015 (P)

.....
Dated this the 10th day of February, 2015

JUDGMENT

Against Ext.P1 assessment order issued under the Kerala Value Added Tax Act, 2003 for the assessment year 2013 - 2014, the petitioner preferred Ext.P2 appeal along with Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Ext.P4 demand notice, for recovery of the amounts confirmed in the assessment order.

2.I have heard Sri.Firoz K.M., 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 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 2nd respondent shall contain

reasons for the decision arrived at by him.

Recovery steps initiated through Ext.P4 demand notice shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Ext.P3 stay petition, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/10/02/