

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. 4153 of 2015 (T)

PETITIONER(S):

**THE EXCLUSIVE CLUB,
CIVIL STATION, KOZHIKODE-673 020,
REPRESENTED BY ITS SECRETARY ANIL VISHWANATH.**

**BY ADVS.SRI.T.G.MADHAVANUNNI,
SRI.C.S.ARUN SHANKAR,
SMT.REVATHY P.NAIR.**

RESPONDENT(S):

- 1. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM-695 033.**
- 2. THE COMMERCIAL TAX OFFICER,
2ND CIRCLE, COMMERCIAL TAXES, KOZHIKODE-673 006.**
- 3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE-673 006.**
- 4. THE SALES TAX OFFICER (RECOVERY),
O/O DEPUTY COMMISSIONER, COMMERCIAL TAXES,
KOZHIKODE-673 006.**

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: TRUE COPY OF THE ASSESSMENT ORDER ALONG WITH DEMAND NOTICE DATED 17.12.2014 ISSUED BY THE 2ND RESPONDENT FOR THE PERIOD 2010-11.**
- EXHIBIT P2: TRUE COPY OF THE APPEAL DATED 30.01.2015 FILED BY THE PETITIONER FOR THE PERIOD 2010-11.**
- EXHIBIT P3: TRUE COPY OF THE PETITION DATED 30.01.2015 FOR STAY OF COLLECTION OF TAX & INTEREST FOR THE YEAR 2010-11.**
- EXHIBIT P4: TRUE COPY OF REVENUE RECOVERY NOTICE DATED 28.01.2015 ISSUED BY THE 4TH RESPONDENT FOR RECOVERY OF THE AMOUNT OF TAX RS.6,95,951/- DEMANDED FOR THE YEAR 2010-11.**

RESPONDENT'S EXHIBITS:-

NIL.

//TRUE COPY//

P.A TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 4153 of 2015 (T)

.....
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 2010 - 2011, the petitioner preferred Ext.P2 appeal along with Ext.P3 stay petition before the 3rd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 3rd 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.T.G.Madhavanunni, 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 3rd 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 3rd 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 3rd 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/