

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. 4154 of 2015 (T)

PETITIONER(S):

**THE EXCLUSIVE CLUB, CIVIL STATION
KOZHIKODE-673020,
REPRESENTED BY ITS SECRETARY
ANIL VISHWANANTH.**

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

RESPONDENT(S):

- 1. THE COMMISSIONER OF COMMERCIAL TAXES
THIRUVANANTHAPURAM-695033.**
- 2. THE COMMERCIAL TAX OFFICER
2ND CIRCLE, COMMERCIAL TAXES, KOZHIKODE-673006.**
- 3. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, KOZHIKODE-673006.**
- 4. THE SALES TAX OFFICER (RECOVERY)
O/O DEPUTY COMMISSIONER, COMMERCIAL TAXES
KOZHIKODE-673006.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

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

PJ

WP(C).No. 4154 of 2015 (T)

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 2013-14.**
- EXHIBIT P2: TRUE COPY OF THE APPEAL DATED 30.1.2015 FILED BY THE PETITIONER FOR THE PERIOD 2013-14.**
- EXHIBIT P3: TRUE COPY OF THE PETITION DATED 30.1.2015 FOR STAY OF COLLECTION OF TAX AND INTEREST FOR THE YEAR 2013-14.**
- EXHIBIT P4: TRUE COPY OF OF REVENUE RECOVERY NOTICE DATED 27.1.2015 ISSUED BY THE 4TH RESPONDENT FOR RECOVERY OF THE AMOUNT OF RS.4,14,809/- DEMANDED FOR THE YEAR 2013-14.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 4154 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 2013 - 2014, 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/