

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 12TH DAY OF FEBRUARY 2015/23RD MAGHA, 1936

WP(C).No. 4527 of 2015 (M)

PETITIONER(S):

M/S.VEMBANAD TEMPO,
AMC 12/407A, N.H.ROAD, ARATTUVAZHY,
ALAPUZHA-688 007,
REP. BY ITS PROPRIETOR M.RADHAKRISHNAN.

BY ADV. SRI.K.J.ABRAHAM.

RESPONDENT(S):

1. THE ASSISTANT COMMISSIONER (ASSMT.),
O/O.THE ASSISTANT COMMISSIONER (ASSMT.),
COMMERCIAL TAXES, SPECIAL CIRCLE,
ALAPPUZHA-688 001.
2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM-693 002.
3. THE VAT APPELLATE TRIBUNAL,
ADDL.BENCH, KOTTAYAM-686 001.
4. THE THAHASILDAR (RR),
AMBALAPUZHA TALUK,
ALAPUZHA-688 001.

BY SENIOR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 12-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

rvs.

APPENDIX

PETITIONER(S) ' EXHIBITS :

- EXT.P1: TRUE COPY OF THE APPELLATE ORDER NO.KVATA (ALPY.)
1083/12 FOR THE MONTH JUNE 2009 DATED 30/10/2014.
- EXT.P1(A): TRUE COPY OF THE APPELLATE ORDER NO.KVATA (ALPY.)
1082/12 FOR THE MONTHS 4/2010 TO 6/2010 DATED
30/10/2014.
- EXT.P1(B): TRUE COPY OF THE APPELLATE ORDER NO.KVATA (ALPY.)
1085/12 FOR THE YEAR 2006-07 DATED 30/10/2014.
- EXT.P1(C): TRUE COPY OF THE APPELLATE ORDER NO.KVATA (ALPY.)
66-A/2013 FOR THE YEAR 2010-11 DATED 30/10/2014.
- EXT.P2: TRUE COPY OF THE APPEAL MEMORANDUM IN FORM NO. 31 FOR
THE YEAR 2006-07 DATED 14/01/2015.
- EXT.P2(A): TRUE COPY OF THE APPEAL MEMORANDUM IN FORM NO. 31 FOR
THE YEAR 2010-11 DATED 14/01/2015.
- EXT.P2(B): TRUE COPY OF THE APPEAL MEMORANDUM IN FORM NO. 31 FOR
THE MONTH JUNE 2009 DATED 14/01/2015.
- EXT.P2(C): TRUE COPY OF THE APPEAL MEMORANDUM IN FORM NO. 31 FOR
THE MONTHS APRIL 2010 TO JUNE 2010 DATED 14/01/2015.
- EXT.P3: TRUE COPY OF THE AFFIDAVIT AND STAY PETITION FOR THE
YEAR 2006-07 DATED 14/01/2015.
- EXT.P3(A): TRUE COPY OF THE AFFIDAVIT AND STAY PETITION FOR THE
YEAR 2010-11 DATED 14/01/2015.
- EXT.P3(B): TRUE COPY OF THE AFFIDAVIT AND STAY PETITION FOR THE
MONTH JUNE 2009 DATED 14/01/2015.
- EXT.P3(C): TRUE COPY OF THE AFFIDAVIT AND STAY PETITION FOR THE
MONTHS APRIL TO JUNE 2010 DATED 14/01/2015.
- EXT.P4: TRUE COPY OF THE FORM NO.II NOTICE DATED 01/07/2014
U/S.36 OF THE KERALA REVENUE RECOVERY ACT.

RESPONDENT(S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 4527 of 2015 (M)

.....
Dated this the 12th day of February, 2015

JUDGMENT

Against Ext.P1 series of first appellate orders under the Kerala Value Added Tax Act, 2003, the petitioner preferred Ext.P2 series of appeals along with Ext.P3 series of stay petitions 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.Abraham.K.J., 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 series of 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 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 series of stay petitions, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/12/02/