

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. 4551 of 2015 (T)

PETITIONER(S):

**VIJAYA ENGINEERING COMPANY,
PATTOOM P.O., THIRUVANANTHAPURAM - 695 004
REPRESENTED BY ITS PARTNER SRI.MATHEW DANIEL.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR
SRI.K.UMAMAHESWAR**

RESPONDENTS:

- 1. ASST. COMMISSIONER,
COMMERCIAL TAXES (SPECIAL CIRCLE), TAX TOWERS
KARAMANA, THIRUVANANTHAPURAM, PIN - 695 002.**
- 2. THE DY. COMMISSIONER (APPEALS),
COMMERCIAL TAXES, TAX TOWERS, KARAMANA
THIRUVANANTHAPURAM, PIN - 695 002.**
- 3. THE BRANCH MANAGER,
ORIENTAL BANK OF COMMERCE
THIRUVANANTHAPURAM - 695 003.**

**R1 & 2 BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN
R3 BY SRI.SAJI P.JOSEPH, SC**

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

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1. COPY OF ASSESSMENT ORDER DATED 07.11.2014 UNDER THE KVAT ACT FOR THE YEAR 2012-13.

EXHIBIT P1(A). COPY OF ASSESSMENT ORDER DATED 12.09.2014 UNDER THE CST ACT FOR THE YEAR 2013-14.

EXHIBIT P2. COPY OF APPEAL MEMORANDUM AGAINST EXT.P1.

EXHIBIT P2(A). COPY OF APPEAL MEMMORANDUM AGAINST EXT.P1

EXHIBIT P3. COPY OF STAY PETITION FILED IN EXT.P2 APPEAL.

EXHIBIT P3(A). COPY OF STAY PETITION FILED IN EXT.P2(A) APPEAL.

EXHIBIT P4. COPY OF PETITION FOR CONDONING DELAY FILED IN EXT.P2(A) APPEAL.

EXHIBIT P5. COPY OF LETTER DATED 10.12.2014 ISSUED OF THE 1ST RESPONDENT ADDRESSED TO THE 3RD RESPONDENT.

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 4551 of 2015 (T)

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

JUDGMENT

Against Ext.P1 and P1(a) assessment orders under the Kerala Value Added Tax Act, 2003, and Central Sales Tax Act, respectively, the petitioner has preferred Exts.P2 and P2(a) appeals together with Exts.P3 and P3(a) stay petitions before the 2nd respondent. Along with Ext.P2(a) appeal, the petitioner has also preferred Ext.P4 delay condonation petition. 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.P5 demand notice, for recovery of the amounts confirmed in the assessment order.

2. I have heard Sri.S.Anil Kumar, 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.P3 and P3(a) stay petitions and Ext.P4 delay condonation 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 for recovery of amounts pursuant to Exts.P1 and P1(a) assessment orders, including further steps pursuant to Ext.P5, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/12/02/