

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 13TH DAY OF FEBRUARY 2015/24TH MAGHA, 1936

WP(C).No. 4596 of 2015 (Y)

PETITIONER :

**T.V. BHASKARAN KARTHA, AGED 50 YEARS,
PROPRIETOR, DHRONI AYURVEDAS, PULPRA,
MUDAVOOR P.O., MUVATTUPUZHA, ERNAKULAM
PIN: 686 669.**

**BY ADVS.SRI.MOHAMMED RAFIQ
SRI.M.G.SHAJI**

RESPONDENTS :

- 1. DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM PIN: 682 015.**
- 2. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, MUVATTUPUZHA
ERNAKULAM DISTRICT, PIN: 686 661.**
- 3. THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY, COMMERCIAL TAXES,
DEPARTMENT, TRIVANDRUM, PIN: 695 001.**

BY SENIOR GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 13-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: THE TRUE COPY OF THE ASSESSMENT ORDER NO.32151443005/12-13,
DATED 5/9/2014 PASSED BY THE COMMERCIAL TAX OFFICER,
MUVATTUPUZHA.
- P2: THE TRUE COPY OF THE APPEAL DATED 29/11/2014 SUBMITTED BY THE
PETITIONER BEFORE THE 1ST RESPONDENT
- P3: THE TRUE COPY OF THE STAY PETITION DATED 29/11/2014 SUBMITTED BY
THE PETITIONER BEFORE THE 1ST RESPONDENT.
- P4: THE TRUE COPY OF THE DEMAND NO.RR.486/14-15, DATED 28/1/2015 ISSUED
BY THE 2ND RESPONDENT UNDER SECTION 7 OF THE KERALA REVENUE
RECOVERY ACT, 1968.

RESPONDENT(S)' EXHIBITS : **NIL.**

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.4596 of 2015 (Y)

.....
Dated this the 13th day of February, 2015

JUDGMENT

Against Ext.P1 assessment order issued under the Kerala Value Added Tax Act, 2003 for the assessment year 2012 - 2013, the petitioner preferred Ext.P2 appeal along with Ext.P3 stay petition before the 1st respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 1st 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.Mohammed Rafiq, 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 1st 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 1st 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 1st respondent passes orders, as directed, in Ext.P3 stay petition, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/13/02/