

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. 4795 of 2015 (Y)

PETITIONER(S) :

**M.SAJEEV, AGED 48 YEARS,
ANARKALI CHEMICALS, OTTUMALA, KATTADI P.O,
KOTTARAKKARA - 691 537, KOLLAM.**

BY ADV. SRI.V.DEVANANDA NARASIMHAM

RESPONDENT(S) :

- 1. THE COMMERCIAL TAX OFFICER - II,
COMMERCIAL TAXES, KOTTARAKKARA, KOLLAM- 691 506.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, BAPPUJI NAGAR, ASRAMAM,
KOLLAM - 691 002.**
- 3. THE DEPUTY TAHSILDAR (RR),
TALUK OFFICE, KOTTARAKKARA, KOLLAM - 691 506.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

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

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT-P1:** TRUE COPY OF THE COMMON APPELLATE ORDER PASSED BY THE 2ND RESPONDENT ON 21/10/2013 REMANDING THE ASSESSMENTS FOR 2008-2009, 2009-2010 AND 2010 AND 2011.
- EXHIBIT-P2:** TRUE COPY OF THE ASSESSMENT ORDER ISSUED U/S.25 (1) FOR 2011-12 DATED 22/08/2012 BY THE 1ST RESPONDENT TO THE PETITIONER.
- EXHIBIT-P3:** TRUE COPY OF THE ORDER NO. KVATA 792/212 DATED 06/10/2012 FILED FOR THE YEAR 2011-12 AGAINST EXHIBIT-P2 ASSESSMENT ORDER BEFORE THE 2ND RESPONDENT.
- EXHIBIT-P4:** TRUE COPY OF THE INTERLOCUTORY APPLICATION FOR ABSOLUTE STAY DATED 06/10/2012 FILED BEFORE THE 2ND RESPONDENT.
- EXHIBIT-P5:** TRUE COPIES OF 4CHALLANS DATED 22/01/2013 FOR RS.25,000/- EACH.
- EXHIBIT-P6:** TRUE COPY OF THE COVERING LETTER AND CHEQUE DATED 12/08/2013 ISSUED IN THE NAME OF THE 1ST RESPONDENT.
- EXHIBIT-P7:** TRUE COPY OF THE RR NOTICE ISSUED U/S. 7 AND 34 OF THE RR ACT BY THE 3RD RESPONDENT TO THE PETITIONER.

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.4795 of 2015 (Y)

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

JUDGMENT

The petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003. Against Ext.P2 assessment order for the assessment years 2007 - 2008 to 2011 - 2012, the petitioner has preferred Ext.P3 appeal along with Ext.P4 stay petition before the 2nd respondent. 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.P7 demand notice, for recovery of the amounts confirmed in the assessment order.

2. The learned counsel for the petitioner pointed out that, during the pendency of the appeal the petitioner has already deposited Rs.2,12,325/-, as per Exts.P5 and P6, as against the total demand of Rs.10,52,687/-.
3. I have heard Sri.V.Devananda Narasimham, learned counsel appearing for petitioner and Smt.Sobha Annamma Eappen, learned Government Pleader for the respondents.
4. 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 Ext.P3 appeal, 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.

Recovery steps initiated through Ext.P7 demand notice shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed above and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/16/02/