

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 18TH DAY OF FEBRUARY 2015/29TH MAGHA, 1936

WP(C).No. 4907 of 2015 (K)

PETITIONER(S):

**M/S. SUEERA ALLOYS PRIVATE LIMITED,
NATTUKAL P.O., CHITTUR, PALAKKAD,
REPRESENTED BY ITS DIRECTOR, R. ELANGO VAN.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENT(S):

- 1. THE ASSISTANT COMMISSIONER (ASSESSMENT),
SPECIAL CIRCLE, COMMERCIAL TAXES, PALAKKAD - 678 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM - 682 015.**

BY GOVERNMENT PLEADER SRI.SUDHEESH KUMAR

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
18-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

APPENDIX

PETITIONER(S)' EXHIBITS

**EXT. P1 - TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT
FOR THE YEAR 2009-10 DT. 30.12.14.**

**EXT. P2 - TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT
FOR THE YEAR 2010-11 DT. 30.12.14.**

**EXT. P3 - TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT FOR THE YEAR 2009-10 DT. 11.2.15.**

**EXT. P4 - TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT FOR THE YEAR 2010-11 DT. 11.2.15.**

**EXT. P5 - TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT FOR THE YEAR 2009-10 DT. 11.2.15.**

**EXT. P6 - TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT FOR THE YEAR 2010-11 DT. 11.2.15.**

**EXT. P7 - TRUE COPY OF THE DEMAND NOTICE IN FORM NO. 12 ISSUED BY 1ST
RESPONDENT FOR THE YEAR 2009-10 DT. 30.12.14.**

**EXT. P8 - TRUE COPY OF THE DEMAND NOTICE IN FORM NO. 12 ISSUED BY 1ST
RESPONDENT FOR THE YEAR 2010-11 DT. 30.12.14.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.4907 of 2015 (K)

.....
Dated this the 18th day of February, 2015

JUDGMENT

The petitioner is an assessee under the Kerala Value Added Tax Act, 2003. Against Exts.P1 and P2 assessment orders, for the assessment year 2009 - 2010 and 2010 - 2011, the petitioner has preferred Exts.P3 and P4 appeals along with Exts.P5 and P6 stay petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petitions, Exts.P7 and P8 notices have been issued to the petitioner, threatening recovery action.

2.I have heard Sri.N.Muraleedharan Nair, learned counsel appearing for petitioner and Sri.Sudheesh Kumar, 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 Ext.P3 stay petition, preferred by the petitioner before him, within a period of one month 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 initiated through Ext.P4 demand notice shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Ext.P3 stay petition, and communicates the same to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/18/02/