

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. 4935 of 2015 (N)

PETITIONER(S):

**M/S.ERNAKULAM TRADING COMPANY,
MUSLIM STREET,
ERNAKULAM - 682 011,
REPRESENTED BY ITS MANAGING PARTNER,
MUHAMED ASHRAF T.K.**

**BY ADVS.SRI.P.N.DAMODARAN NAMBOODIRI
SMT.K.P.RANI**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
IIND CIRCLE, COMMERCIAL TAXES, ERNAKULAM,
ERNAKULAM DISTRICT 682 011.**
- 2. THE ASST. COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM - 682 011.**
- 3. INSPECTING ASSISTANT COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM - 682 011.**

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 NO.32071616302/2009-10
DATED 11.08.2014 FOR THE YEAR 2009-10 ISSUED BY THE 1ST RESPONDENT
TO THE PETITIONER.**

**EXT. P1A: TRUE COPY OF THE ASSESSMENT ORDER NO.32071616302/2010-11
DATED 11.08.2014 FOR THE YEAR 2010-11 ISSUED BY THE 1ST
RESPONDENT TO THE PETITIONER.**

**EXT. P1B: TRUE COPY OF THE ASSESSMENT ORDER NO.32071616302/2011-12
DATED 11.08.2014 FOR THE YEAR 2011-12 ISSUED BY THE 1ST
RESPONDENT TO THE PETITIONER.**

**EXT. P2: TRUE COPY OF THE FIRST APPEAL DATED 05.09.2014 FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2009-10.**

**EXT. P2A: TRUE COPY OF THE FIRST APPEAL DATED 05.09.2014 FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2010-11.**

**EXT. P2B: TRUE COPY OF THE FIRST APPEAL DATED 05.09.2014 FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2011-12.**

**EXT. P3: TRUE COPY OF THE STAY PETITION DATED 05.09.2014 FOR THE YEAR
2009-10 ISSUED BY THE 2ND RESPONDENT.**

**EXT. P3A: TRUE COPY OF THE STAY PETITION DATED 05.09.2014 FOR THE YEAR
2010-11 ISSUED BY THE 2ND RESPONDENT.**

**EXT. P3B: TRUE COPY OF THE STAY PETITION DATED 05.09.2014 FOR THE YEAR
2011-12 ISSUED BY THE 2ND RESPONDENT.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE.

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.4935 of 2015 (N)

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

JUDGMENT

The petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003. Against Ext.P1 series of assessment orders, the petitioner has preferred Ext.P2 series of appeals along with Ext.P3 series of stay petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petitions, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P1 series of assessment orders.

2. I have heard Sri.P.N.D.Namboothiri, 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 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 2nd respondent shall contain reasons for the decision arrived at by him.

Coercive steps for recovery of the amounts confirmed against the petitioner by Ext.P1 series of assessment orders, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed above, and communicated the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/18/02/