

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. 5125 of 2015 (M)

PETITIONER(S):

**M/S.NEXT RETAIL INDIA LTD.,
C/O.VIDEOCON TELECOMMUNICATIONS LTD.,
BUILDING NO.39/6481, SOUTH POINT BUILDING,
SECOND FLOOR, M.G. ROAD, RAVIPURAM,
COCHIN-682 019, REPRESENTED BY ITS
BRANCH COMMERCIAL HEAD MR.SREEKUMAR. M.**

BY ADV. SMT.K.LATHA.

RESPONDENT(S):

- 1. STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY TO
THE GOVERNMENT OF KERALA, SECRETARIAT,
THIRUVANANTHAPURAM-695 001.**
- 2. THE ASSISTANT COMMISSIONER (ASSESSMENT),
SPECIAL CIRCLE-III, COMMERCIAL TAXES,
ERNAKULAM-682 031.**
- 3. THE DEPUTY COMMISSIONER (APPEALS)-I,
COMMERCIAL TAXES, ERNAKULAM-682 018.**
- 4. INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, KAKKANAD,
ERNAKULAM-682 030.**

BY GOVT. 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:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2012-2013
ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER
DATED 28/01/2015.
- EXT.P2 COPY OF THE APPEAL IN FORM NO.29 ALONG WITH GROUND
OF APPEAL FILED BY THE PETITIONER BEFORE THE
THIRD RESPONDENT AGAINST THE P ASSESSMENT ORDER
FOR THE YEAR 2012-2013.
- EXT.P3 COPY OF THE STAY PETITION FILED BY THE PETITIONER
IN THE P2 APPEAL.
- EXT.P4 COPY OF THE DEMAND NOTICE BASED ON THE P1
ASSESSMENT ORDER FOR THE YEAR 2012-2013 ISSUED BY
THE SECOND RESPONDENT TO THE PETITIONER.

RESPONDENT'S EXHIBITS:-

NIL.

//TRUE COPY//

P.A TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.5125 of 2015
.....

Dated this the 18th day of February, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Kerala Value Added Tax Act for the assessment year 2012-2013, the petitioner has preferred Ext.P2 appeals and Ext.P3 stay petition before the 3rd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued by Ext.P4 demand notice for recovery of the amounts confirmed by Ext.P1 assessment order.

2. Heard Smt.Latha.K., the learned counsel for the petitioner and Sri.Sudheesh Kumar, the learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with the following directions:

- i. The 3rd respondent shall consider and pass orders on Ext.P3 stay petition within a period of two months from the date of receipt of a

copy of this judgment, after hearing the petitioner.

ii. Coercive steps pursuant to Ext.P4 demand notice shall be kept in abeyance till orders are passed by the 3rd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 3rd respondent shall be a reasoned one advertent to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal.

**A.K.JAYASANKARAN NAMBIAR
JUDGE**

mns/

