IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 20TH DAY OF FEBRUARY 2015/1ST PHALGUNA, 1936

WP(C).No. 5408 of 2015 (A)

PETITIONER(S):

P.S.AGENCIES, MOOLANKAVE,
SULTHAN BATHERY, WAYANAD,
REPRESENTED BY ITS PROPRIETOR
SELVAN. M.

BY ADVS.SRI.A.V.MURALIDHARAN,
SRI.C.AJITH KUMAR.

RESPONDENT(S):
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1. STATE OF KERALA,
   REPRESENTED BY SECRETARY TO GOVERNMENT,
   REVENUE DEPARTMENT, THIRUVANANTHAPURAM-695 001.

2. THE COMMERCIAL TAX OFFICER,
   VAT CIRCLE, SULTHAN BATHERY, PIN-673 592.

3. THE DEPUTY COMMISSIONER (APPEALS),
   COMMERCIAL TAXES, KOZHIKODE-673 001.

4. DEPUTY COMMISSIONER,
   COMMERCIAL TAXES, KALPETTA-673 121.

5. THE TAHSILDAR (REVENUE RECOVERY),
   AMBALAVAYAL, PIN-673 593.

BY GOVT. PLEADER SRI.SUDHEESH KUMAR.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rs.

WP(C).No. 5408 of 2015 (A)

APPENDIX

PETITIONER'S EXHIBITS:-

EXT.P1	**COPY OF THE ASSESSMENT ORDER DATED 12/03/2014 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.**
EXT.P2	**COPY OF THE PENALTY ORDER DATED 12/03/2014 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.**
EXT.P3	**COPY OF THE VAT APPEAL DATED 02/02/2015 FILED BY PETITIONER AGAINST EXT.P1 BEFORE 3RD RESPONDENT.**
EXT.P4	**COPY OF THE PETITION FOR STAY DATED 02/02/2015.**
EXT.P5	**COPY OF THE APPLICATION FOR CONDONATION OF DELAY OF 173 DAYS IN FILING EXT.P3 APPEAL.**
EXT.P6	**COPY OF THE MEDICAL CERTIFICATE ISSUED BY DR.M. ABDUL HAKEEM.**
EXT.P7	**COPY OF THE REVISION DATED 02/02/2015 FILED BY PETITIONER AGAINST EXT.P2 BEFORE THE 4TH RESPONDENT.**
EXT.P8	**COPY OF THE PETITION FOR STAY DATED 02/02/2015.**
EXT.P9	**COPY OF THE APPLICATION FOR CONDONATION OF DELAY OF 173 DAYS IN FILING EXT.P7 REVISION.**
EXT.P10	**COPY OF THE DEMAND NOTICE ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER.**

RESPONDENT'S EXHIBITS:- **NIL.**

//TRUE COPY//

P.A. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No. 5408 of 2015 (A)

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Dated this the 20th day of February, 2015

JUDGMENT

Against Ext.P1 assessment order under the Kerala Value Added Tax Act, 2003, for the assessment year 2013 - 2014, petitioner has preferred Ext.P3 appeal along with Ext.P4 stay petition and Ext.P5 delay condonation petition before the 3rd respondent. Similarly against Ext.P2 penalty order, the petitioner preferred Ext.P7 revision petition along with Ext.P8 stay petition and Ext.P9 delay condonation petition before the 4th 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 & P2 orders.

2. I have heard Sri.A.V.Muralidharan, 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 3rd respondent to consider and pass orders on Exts.P4 stay petition and Ext.P5 delay condonation petition, preferred by the petitioner before him, within a period of two months, after hearing the petitioner.

Similarly, I direct the 4th respondent to consider and pass orders on Ext.P8 stay petition and Ext.P9 delay condonation 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 3rd and 4th respondents shall contain reasons for the decision arrived at by them.

Recovery steps, pursuant to Ext.P10 demand notice shall be kept in abeyance till such time as the 3rd and 4th respondents pass orders, as directed above, and communicate the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/20/02/