

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 24TH DAY OF FEBRUARY 2015/5TH PHALGUNA, 1936

WP(C).No. 5759 of 2015 (T)

PETITIONER :

**M/S. MILTON VENEERS,
KEERIYAD, KATTAMPALLY P.O,
KANNUR, REPRESENTED BY MANAGING PARTNER,
SHRI. K.S.ZIYAD.**

BY ADV. SRI.DALE P.KURIEN

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
II CIRCLE, KANNUR - 670 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, MINI BYE-PASS,
ERANJPALAM, KOZHIKODE - 650 004.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KANNUR - 670 121.**

R1 TO R3 BY GOVERNMENT PLEADER SRI.SUDHEESH KUMAR

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 24-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).No. 5759 of 2015 (T)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXT.P1 - TRUE COPY OF THE ASSESSMENT ORDER DATED 04-08-2014 PASSED
BY 1ST RESPONDENT.**

EXT.P1(A) - TRUE COPY OF THE DEMAND NOTICE DATED 4-8-2014

EXT.P2 - TRUE COPY OF THE APEAL MEMORANDUM DATED 15/11/2014

EXT.P3 - TRUE COPY OF THE STAY PETITION DATED 22-11-2014

EXT.P4 - TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 09-02-2015

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO.JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.5759 of 2015 (T)

.....
Dated this the 24th day of February, 2015

JUDGMENT

The petitioner is an assessee under the Kerala Value Added Tax Act, 2003 on the files of the first respondent. Against Ext.P1 assessment order for the assessment year 2011 - 2012, the petitioner preferred Ext.P2 appeal along with Ext.P3 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.P4 demand notice, for recovery of the amounts confirmed in the assessment order.

2. I have heard Sri.Dale P.Kurian, 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 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.

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.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/24/02/