

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 25TH DAY OF FEBRUARY 2015/6TH PHALGUNA, 1936

WP(C).No. 5903 of 2015 (K)

PETITIONER(S):

**M/S. RAJA STORES,
HAJI ROAD, PAPPINISSERY, KANNUR DISTRICT,
PIN-670 561, REPRESENTED BY ITS PROPRIETOR,
SHRI K.K.JAYARAJAN.**

**BY SRI.T.M.SREEDHARAN, SENIOR ADVOCATE
ADVS. SRI.VINCENT JOSEPH
SMT.DIVYA RAVINDRAN**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
II ND CIRCLE, KANNUR - 670 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, NIRMAL ARCADE,
ERANHIPALAM, KOZHIKODE - 670 006.**

BY GOVERNMENT PLEADER SRI.SUDHEESH KUMAR

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
25-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

APPENDIX

PETITIONER(S)' EXHIBITS

EXT P1 : TRUE COPY OF THE ASSESSMENT ORDER NO.32120642395/2014-15
DATED 06-09-2014 ALONG WITH DEMAND NOTICE FOR THE PERIOD
APRIL 2014 PASSED BY THE FIRST RESPONDENT.

EXT P1 (A) : TRUE COPY OF THE -DO- FOR THE PERIOD MAY 2014 PASSED BY THE
FIRST RESPONDENT.

EXT P1 (B) : TRUE COPY OF THE -DO- FOR THE PERIOD JUNE 2014 PASSED BY THE
FIRST RESPONDENT.

EXT P1 (C) : TRUE COPY OF THE -DO- FOR THE PERIOD JULY 2014 PASSED BY THE
FIRST RESPONDENT.

EXT P1 (D) : TRUE COPY OF THE -DO- FOR THE PERIOD AUGUST 2014 PASSED BY
THE FIRST RESPONDENT.

EXT P2 : TRUE COPY OF MEMORANDUM OF APPEAL DATED 28-01-2015 SUBMITTED
BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE PERIOD
APRIL 2014.

EXT P2 (A) : TRUE COPY OF THE -DO- FOR THE PERIOD MAY 2014.

EXT P2 (B) : TRUE COPY OF THE -DO- FOR THE PERIOD JUNE 2014.

EXT P2 (C) : TRUE COPY OF THE -DO- FOR THE PERIOD JULY 2014.

EXT P2 (D) : TRUE COPY OF THE -DO- FOR THE PERIOD AUGUST 2014.

EXT P3 : TRUE COPY OF STAY PETITION DATED 28-01-2015 SUBMITTED BY THE
PETITIONER BEFORE THE SECOND RESPONDENT FOR THE PERIOD
APRIL 2014.

EXT P3 (A) : TRUE COPY OF THE -DO- FOR THE PERIOD MAY 2014.

EXT P3 (B) : TRUE COPY OF THE -DO- FOR THE PERIOD JUNE 2014.

EXT P3 (C) : TRUE COPY OF THE -DO- FOR THE PERIOD JULY 2014.

EXT P3 (D) : TRUE COPY OF THE -DO- FOR THE PERIOD AUGUST 2014.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.5903 of 2015

.....
Dated this the 25th day of February, 2015

J U D G M E N T

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

2. Heard Sri.T.M.Sreedharan, the learned Senior 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 2nd respondent shall consider and pass orders on Ext.P3 series of stay petitions within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Recovery steps for recovery of amounts confirmed against petitioner by Ext.P1 series of assessment orders shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 2nd 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

