IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 2ND DAY OF MARCH 2015/11TH PHALGUNA, 1936

WP(C).No. 6170 of 2015 (U)

PETITIONER(S):

M/S.SRELAKSHMI AGENCIES,
SANGEETHA JUNCTION, KATTAPPANA, KUMILY,
REPRESENTED BY ITS PARTNER VIDHYADHARAN - 685 514.

BY ADV. SRI.E.A.BIJUMON

RESPONDENT(S):
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1. **THE ASSISTANT COMMISSIONER,**
   IDUKKI, DEPARTMENT OF COMMERCIAL TAXES,
   KATTAPPANA - 686 539.

2. **COMMERCIAL TAX OFFICER**
   COMMERCIAL TAXES DEPARTMENT,
   KATTAPPANA - 686 539.

3. **DEPUTY TAHSILDAR**
   REVENUE RECOVERY,
   KATTAPPANA - 686 539.

***   ADDITIONAL R4 IMPLEADED.**

4. **THE DEPUTY COMMISSIONER (APPEAL),**
   DEPARTMENT OF COMMERCIAL TAXES,
   KOTTAYAM - 2.

***   ADDITIONAL R4 IMPLEADED AS PER ORDER DTD.2.3.2015 IN I.A.3103/2015.**

BY GOVERNMENT PLEADER SRI.SUDHEESH KUMAR

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 02-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

msv/

WP(C).No. 6170 of 2015 (U)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER DATED 29/10/2014.

EXHIBIT P2: TRUE COPY OF THE DEMAND NOTICE DATED 29/10/2014.

EXHIBIT P3: TRUE COPY OF THE APPEAL DATED 23/2/2015.

EXHIBIT P4: TRUE COPY OF THE STAY PETITION DATED 16/2/2015.

EXHIBIT P5: TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 6/12/2014.

EXHIBIT P6: TRUE COPY OF THE ASSESSMENT ORDER DATED 29/10/2014.

EXHIBIT P7: TRUE COPY OF THE DEMAND NOTICE DATED 29/10/2014.

EXHIBIT P8: TRUE COPY OF THE APPEAL DATED 23/2/2015.

EXHIBIT P9: TRUE COPY OF THE STAY PETITION DATED 16/2/2015.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Ms**v/**

A.K.JAYASANKARAN NAMBIAR, J.

....

W.P.(C).No.6170 of 2015

....

Dated this the 2nd day of March, 2015

J U D G M E N T

Against Ext.P1 assessment order and Ext.P6 penalty order for the assessment year 2013-2014 under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P3 and P8 appeals, together with Exts.P4 and P9 stay petitions before the additional 4th respondent. Ext.P5 is the revenue recovery notice. 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 assessment order and Ext.P6 penalty order.

2. Heard Sri.Bijumon.E.A, 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 additional 4^{th} respondent shall consider and pass orders on Exts.P4 and P9 stay petitions 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.P5 demand notice shall be kept in abeyance till orders are passed by the additional 4^{th} respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the additional 4^{th} respondent shall be a reasoned one adverting 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