

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 27TH DAY OF FEBRUARY 2015/8TH PHALGUNA, 1936

WP(C).No. 6348 of 2015 (P)

PETITIONER:

**COCHIN DRUG HOUSE
41/1845-B, KATTIKKARAN COMPLEX,
KATTIKKARAN ROAD, ERNAKULAM 682 018.
REPRESENTED BY ITS MANAGER, MRS.KISHA AJEESH**

BY ADV. SRI.R.MURALIDHARAN (AROOOR)

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER, K VAT CIRCLE-II,
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM 682 018.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM, 682 015.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM AT CIVIL STATION, KAKKANAD
PIN 682 030.**

BY GOVERNMENT PLEADER SRI.SUDHEESH KUMAR

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
27-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

WP(C).No. 6348 of 2015 (P)

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST
RESPONDENT FOR THE YEAR 2012-2013, DATED 07/10/2014.**
- EXT.P2: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT AGAINST EXT.P1 ORDER, DATED 21/11/2014.**
- EXT.P3: TRUE COPY OF THE APPLICATION FOR STAY FILED BEFORE THE 2ND
RESPONDENT DATED 21/11/2014 ALONG WITH EXT.P2 APPEAL.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A. TO JUDGE

JJJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO. 6348 OF 2015 (P)

Dated this the 27th day of February, 2015

J U D G M E N T

Against Ext.P1 assessment order, the petitioner preferred Ext.P2 appeal and Ext.P3 stay petition under the Kerala Value Added Tax Act before the 2nd respondent. The grievance of the petitioner is that even before the stay petition has been considered by the 2nd respondent, proceedings against the property of the petitioner are being continued by the respondents.

2. Heard Sri.R.Muraleedharan, the learned senior counsel appearing for the petitioner and Sri.Sudheesh Kumar, the learned Government Pleader appearing 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:

1. The 2nd 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.

2.It is made clear that proceedings under the Revenue Recovery Act against the property of the petitioner shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

**Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE**