

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. 6437 of 2015 (D)

PETITIONER(S):

**TINA ANN VARGHESE,
M/S.INNOVATIVE GLASS SOLUTIONS,
KARAYAMPARAMBU, KARUKUTTY,
ANGAMALLY- 683 572.**

BY ADV. SRI.P.N.DAMODARAN NAMBOODIRI.

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER-I,
COMMERCIAL TAXES, ANGAMALY,
ERNAKULAM DISTRICT- 682 011.**
- 2. THE ASST. COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM- 682 011.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MATTANCHERRY- 682 002.**

BY GOVT. 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:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT P1- TRUE COPY OF THE ASSESSMENT ORDER NO.32150825638/ 2014-15 (JUNE) DATED 17/01/2015 FOR THE YEAR 2014-15(JUNE) ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.
- EXT P1 A- TRUE COPY OF THE ASSESSMENT ORDER NO.32150825638/ 2014-15 (AUGUST) DATED 17/01/2015 FOR THE YEAR 2014-15 (AUGUST) ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.
- EXT P1 B- TRUE COPY OF THE ASSESSMENT ORDER NO.32150825638/ 2014-15 (SEPTEMBER) DATED 17/01/2015 FOR THE YEAR 2014-15 (SEPTEMBER) ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.
- EXT P2- TRUE COPY OF THE FIRST APPEAL DATED 16/02/2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2014-15 (JUNE).
- EXT P2A- TRUE COPY OF THE FIRST APPEAL DATED 16/02/2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2014-15 (AUGUST).
- EXT P2B- TRUE COPY OF THE FIRST APPEAL DATED 16/02/2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2014-15 (SEPTEMBER).
- EXT P3- TRUE COPY OF THE STAY PETITION DATED 16/02/2015 FOR THE YEAR 2014-15(JUNE) ISSUED BY THE 2ND RESPONDENT.
- EXT P3A- TRUE COPY OF THE STAY PETITION DATED 16/02/2015 FOR THE YEAR 2014-15(AUGUST) ISSUED BY THE 2ND RESPONDENT.
- EXT P3B- TRUE COPY OF THE STAY PETITION DATED 16/02/2015 FOR THE YEAR 2014-15(SEPTEMBER) ISSUED BY THE 2ND RESPONDENT.

RESPONDENT'S EXHIBITS:-

NIL.

//TRUE COPY//

P.A TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.6437 of 2015 (D)

.....
Dated this the 27th day of February, 2015

JUDGMENT

The petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003. Against Ext.P1 series of assessment orders, the petitioner has preferred Ext.P2 series of appeals along with Ext.P3 series of stay petitions before the 2nd 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 series of assessment orders.

2. I have heard Sri.P.N.D.Namboothiri, 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 series of stay petitions, 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.

Coercive steps for recovery of the amounts confirmed against the petitioner by Ext.P1 series of assessment orders, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed above, and communicated the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/02/03/