

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. 6443 of 2015 (E)

PETITIONER(S):

**M/S.JAMSAS TRADE LINKS (P) LTD.
FOR SQUARE, NELLIKUZHI,
THRIKKARIYOOR
KOTHAMANGALAM- 686692 REPRESENTED BY ITS
MANAGING DIRECTOR P.K. SREEKUMAR.**

BY ADV. SRI.P.N.DAMODARAN NAMBOODIRI

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
KOTHAMANGALAM- 686691.**
- 2. ASSISTANT COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM 682011.**
- 3. THE INSPECTING ASST. COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES,
MUVATTUPUZHA 686661.**

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:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1 TRUE COPY OF THE ASSESSMENT ORDER NO.32151553029/2014-15
DATED 09.12.2014 PASSED BY THE FIRST RESPONDENT FOR THE
YEAR 14-15.**
- EXT.P2 TRUE COPY OF THE FIRST APPEAL DATED 17.01.2015 FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT AGAINST EXHIBIT P1
ASSESSMENT ORDER FOR THE YEAR 14-15.**
- EXT.P3 TRUE COPY OF THE STAY PETITION DATED 17.01.2015 FOR THE YEAR
14-15.**
- EXT.P4 TRUE COPY OF THE REVENUE RECOVERY NOTICE NO.RRC-521/2014-
15 DATED 11-02-2015 ISSUED BY THE 3RD RESPONDENT FOR THE
YEAR 14-15**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.6443 of 2015 (E)

.....
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 assessment order, the petitioner has 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 revenue recovery notice, for recovery of the amounts confirmed in the assessment order.

2. I have heard Sri.P.N.D.Namboothiri, learned counsel appearing for petitioner and Sri.Sudheesh Kumar, learned Government Pleader for the respondents.

2. 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 Exts.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, pursuant to Ext.P4 revenue recovery notice shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed above, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/02/03/