

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 3RD DAY OF MARCH 2015/12TH PHALGUNA, 1936

WP(C).No. 6592 of 2015 (Y)

PETITIONER :

**M/S.NILAMBUR TRADERS
1/491, INDUSTRIAL ESTATE, WEST HILL
KOZHIKODE, REPRESENTED BY K.A.RAUF
MANAGING PARTNER.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V. MENON**

RESPONDENT(S) :

- 1. THE COMMERCIAL TAX OFFICER,
3RD CIRCLE, KOZHIKODE – 673 006.**
- 2. THE DEPUTY COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES,
KOZHIKODE – 673 006.**
- 3. THE INSPECTING ASST.COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES,
KOZHIKODE – 673 006.**

R1 TO R3 BY GOVT. PLEADER SRI. SUDHEESH KUMAR

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

Mn

...2/-

WP(C).No. 6592 of 2015 (Y)

APPENDIX

PETITIONERS' EXHIBITS :

EXT.P-1: COPY OF ORDER ISSUED BY THE 1ST RESPONDENT
DATED 28-10-2014.

EXT.P-2: COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT DATED 25-2-2015.

EXT.P-3: COPY OF DELAY PETITION FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DATED 25-2-2015.

EXT.P-4: COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DATED 25-2-2015.

EXT.P-5: COPY OF NOTICE IN FORM 1 ISSUED BY THE 3RD RESPONDENT
DATED 18-2-2015.

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.6592 of 2015 (Y)

.....
Dated this the 3rd day of March, 2015

JUDGMENT

Against Ext.P1 assessment order passed under the Kerala Value Added Tax Act, 2003, for the assessment year 2013 - 2014, the petitioner preferred Ext.P2 appeal along with Ext.P3 delay condonation petition and Ext.P4 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.P5 demand notice, for recovery of the amounts confirmed in the assessment order.

2. I have heard Sri.Harisankar V.Menon, 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 Exts.P3 delay condonation petition and Ext.P4 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.

Coercive steps pursuant to Ext.P5 demand 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/03/03/