

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. 6609 of 2015 (A)

PETITIONER :

**T.R.SARADHA
M/S.SARADHA POULTRY FARM,
THATHAMANGALAM, PALAKKAD DISTRICT.**

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

RESPONDENT(S) :

- 1. THE INTELLIGENCE OFFICER,
SQUAD NO.III, DEPARTMENT OF COMMERCIAL TAXES
PALAKKAD - 678 001.**
- 2. COMMISSIONER OF COMMERCIAL TAXES
THIRUVANANTHAPURAM - 695 001.**
- 3. THE DEPUTY TAHSILDAR (REVENUE RECOVERY),
TALUK OFFICE, CHITTUR -678 524.**

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. 6609 of 2015 (A)

APPENDIX

PETITIONERS' EXHIBITS :

EXT.P-1: COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DATED 27-2-2009.

**EXT.P-2: COPY OF ORDER ISSUED BY THE DEPUTY COMMISSIONER, PALAKKAD
DATED 2-12-2014.**

**EXT.P-3: COPY OF REVISION PETITION FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DATED 2-1-2015.**

**EXT.P-4: COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT DATED 2-1-2015.**

**EXT.P-5: COPY OF NOTICE IN FORM I ISSUED BY THE 3RD RESPONDENT
DATED 16-1-2015.**

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.6609 of 2015 (A)

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

JUDGMENT

Against Ext.P2 revisional order passed under the Kerala Value Added Tax Act, 2003, for the assessment year 2013 - 2014, the petitioner preferred Ext.P3 revision along with Ext.P4 stay petition before the 2nd respondent. The grievance of the petitioner is that that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed against the petitioner by Ext.P2 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 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 for recovery of balance amounts confirmed against the petitioner by Exts.P1 and P2 orders 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/