IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 4TH DAY OF MARCH 2015/13TH PHALGUNA, 1936

WP(C).No. 6780 of 2015 (V)

PETITIONER:

RAFEENA KABEER, PROPRIETOR,
FINA INTERNATIONAL, PANIKKAVEETTIL,
22, CHAVAKKAD, THRISSUR DISTRICT, PIN - 680 506.

BY ADV. SRI.MOHAMMED RAFIQ

RESPONDENT(S):
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1. THE KERALA STATE VALUE ADDED
   TAX APPELLATE TRIBUNAL,
   ERNAKULAM, PIN - 682 015,
   REPRESENTED BY ITS SECRETARY.

2. THE ASSISTANT COMMISSIONER(APPEALS),
   COMMERCIAL TAXES, THRISSUR, PIN - 680 004.

3. THE COMMERCIAL TAX OFFICER, KUNNAMKULAM,
   THRISSUR DISTRICT, PIN - 680 501.

4. THE DEPUTY TAHSILDAR(REVENUE RECOVERY),
   TALUK OFFICE, CHAVAKKAD,
   THRISSUR DISTRICT, PIN - 680 506.

5. THE TAHSILDAR, TALUK OFFICE, CHAVAKKAD,
   THRISSUR DISTRICT, PIN - 680 506.

6. THE STATE OF KERALA,
   REPRESENTED BY THE SECRETARY,
   COMMERCIAL TAXES DEPARTMENT,
   TRIVANDRUM, PIN - 695 001.

BY GOVERNMENT PLEADER SRI.SUDHEESH KUMAR

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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WP(C).No. 6780 of 2015 (V)

APPENDIX

PETITIONER'S EXHIBITS:

EXHIBIT P1 : THE TRUE COPY OF THE ASSESSMENT ORDER NO.320812666759(I) 2009-10, DATED 15.6.2010 PASSED ISSUED BY THE 3RD RESPONDENT.

EXHIBIT P2 : THE TRUE COPY OF THE DEMAND NOTICE NO.2014/76501/8 DATED 19.12.2014 ISSUED BY THE 4TH RESPONDENT UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT, 1968.

EXHIBIT P3 : THE TRUE COPY OF THE DEMAND NOTICE NO.2014/76501/8 DATED 19.12.2014 ISSUED BY THE 4TH RESPONDENT UNDER SECTION 34 OF THE KERALA REVENUE RECOVERY ACT, 1968.

EXHIBIT P4 : THE TRUE COPY OF THE ATTACHMENT NOTICE NO.R2-2843/14 DATED 30.1.2015 ISSUED BY THE 5TH RESPONDENT UNDER SECTION 36 OF THE KERALA REVENUE RECOVERY ACT, 1968.

EXHIBIT P5 : THE TRUE COPY OF THE ORDER IN KVATA NO.114/11 DATED 31.10.2013 PASSED BY THE 2ND RESPONDENT.

EXHIBIT P6 : THE TRUE COPY OF THE APPEAL UNDER SECTION 60 OF THE KVAT ACT, 2003 DATED 28.2.2015, FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

EXHIBIT P7 : THE TRUE COPY OF THE APPLICATION FOR CONDONATION OF DELAY DATED 28.2.2015, FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

EXHIBIT P8 : THE TRUE COPY OF THE APPLICATION FOR STAY DATED 28.2.2015, FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

RESPONDENT'S EXHIBITS: - NIL

/TRUE COPY/

P.A. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No.6780 of 2015 (V)

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Dated this the 4th day of March, 2015

JUDGMENT

Against Ext.P5 order of the first appellate authority under the Kerala Value Added Tax Act, 2003, the petitioner preferred Ext.P6 appeal, along with Ext.P7 delay condonation petition and Ext.P8 stay petition, before the 1st respondent. It is the case of the petitioner that even before the consideration of the delay condonation petition and the stay petitions by the 1st respondent, recovery proceedings pursuant to Exts.P2 to P4 notices will be pursued against the petitioner.

2. I have heard Sri.Mohammed Rafiq, 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 1st respondent to consider and pass orders on Ext.P7 delay condonation petition and Ext.P8 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 1st respondent shall contain reasons for the decision arrived at by him.

Coercive steps pursuant to Ext.P2 to P4 demand notices shall be kept in abeyance till such time as the 1st respondent passes orders, as directed above, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/04/03/