

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 5TH DAY OF MARCH 2015/14TH PHALGUNA, 1936

WP(C).No. 6948 of 2015 (P)

PETITIONER :

**C.NARAYANA PODUVAL,
M/S. HARIPRIYA TRADERS, ARIYANNUR,
THRISSUR DISTRICT-680 102.**

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

RESPONDENT(S):

- 1. ASST.COMMISSIONER (ASSESSMENT),
COMMERCIAL TAXES SPECIAL CIRCLE,
THRISSUR-680 001.**
- 2. KERALA VALUE ADDED TAX APPELLATE TRIBUNAL,
SALES TAX COMPLEX, SALES TAX COMPLEX, THEVARA,
ERNAKULAM-689 015.**
- 3. THE INSPECTING ASST. COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, POOTHOLE,
THRISSUR-680 001.**

R1 TO R3 BY GOVERNMENT PLEADER SRI.SUDHEESH KUMAR

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 05-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).No. 6948 of 2015 (P)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1: COPY OF ASSESSMENT ORDER PASSED BY THE FIRST RESPONDENT
DATED 27.9.2010.**

**EXHIBIT P2: COPY OF APPELLATE ORDER PASSED BY THE DEPUTY
COMMISSIONER DATED 30.3.2013.**

**EXHIBIT P3: COPY OF SECOND APPEAL FILED BEFORE THE 2ND RESPONDENT
DATED 7.8.2013.**

**EXHIBIT P4: COPY OF STAY PETITION FILED BEFORE THE 2ND RESPONDENT
DATED 07/08/2013**

RESPONDENT(S)' EXHIBITS: **NIL**

/TRUE COPY/

P.A.TO.JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 6948 of 2015 (P)

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Dated this the 5th day of March, 2015

JUDGMENT

Against Ext.P2 appellate order passed under the Kerala Value Added Tax Act, 2003, for the assessment year 2008 - 2009, the petitioner preferred Ext.P3 appeal along with Ext.P4 stay petition before the 2nd respondent. The grievance of the petitioner is that, even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the balance amounts confirmed against the petitioner by Ext.P2 appellate 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 Ext.P2 appellate order 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/05/03/