

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. 7059 of 2015 (F)

PETITIONER(S):

**M/S.PRIYANKA MOTORS,
MAKKAMKUNNU, PATHANAMTHITTA - 689 645.**

**BY ADVS.SRI.ANIL D. NAIR
SRI.R.SREEJITH.R.NAIR
SMT.C.S.SULEKHA BEEVI
SMT.ROSIE ATHULYA JOSEPH
SMT. SOUMYA PRAKASH**

RESPONDENT(S):

- 1. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, PATHANAMTHITTA - 689 645.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
KOLLAM - 695 001.**
- 3. THE STATE OF KERALA, REPRESENTED BY
ITS SECRETARY (TAXES), THIRUVANANTHAPURAM - 695 001.**

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:**

msv/

WP(C).No. 7059 of 2015 (F)

APPENDIX

PETITIONER(S)' EXHIBITS:

**EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER DTD.29.10.2014 FOR THE YEAR
2011-12 ISSUED BY THE PETITIONER BY THE FIRST RESPONDENT.**

**EXT.P2: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT.**

**EXT.P3: TRUE COPY OF THE DELAY PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT.**

**EXT.P4: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT.**

**EXT.P5: TRUE COPY OF THE NOTICE DTD.20.2.2015 ISSUED BY THE
1ST RESPONDENT TO THE PETITIONER.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv**/**

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.7059 OF 2015 (F)

Dated this the 5th day of March, 2015

J U D G M E N T

Against Ext.P1 assessment order, under the KVAT Act, the petitioner has preferred Ext.P2 appeal, Ext.P3 petition for condonation of delay and Ext.P4 stay petition before the 2nd respondent. It is the case of the petitioner that, even prior to considering the stay petition, recovery steps are sought to be pursued through Ext.P5 revenue recovery notice for recovery of the amounts confirmed by Ext.P1 assessment order.

2. I have heard Sri.Anil D. Nair, the learned counsel appearing for the petitioner and also Sri.Sudheesh Kumar, the learned Government Pleader appearing for the respondents.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with the following directions:

1. The 2nd respondent shall consider and pass orders on Ext.P3 delay condonation petition and Ext.P4 stay

petition within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

2.Recovery steps for recovery of amounts confirmed against petitioner by Ext.P1 assessment order shall be kept in abeyance till orders are passed by the 2nd respondent as directed above, and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp