

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 6TH DAY OF MARCH 2015/15TH PHALGUNA, 1936

WP(C).No. 7104 of 2015 (K)

PETITIONER:

**M/S. STEEL INDIA, MAIN ROAD,
KOYILANDY, KOZHIKODE,
REPRESENTED BY ITS PARTNER,
K.M.VASANTHAKUMAR.**

**BY ADVS.SRI.A.V.MURALIDHARAN
SRI.C.AJITH KUMAR**

RESPONDENT(S):

- 1. STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT, THIRUVANANTHAPURAM.**
- 2. THE ASSISTANT COMMISSIONER,
SPECIAL CIRCLE-I, COMMERCIAL TAXES, KOZHIKODE.**
- 3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE.**
- 4. THE SALES TAX OFFICER (RECOVERY),
OFFICE OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES DEPARTMENT, KOZHIKODE.**

BY GOVT. PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONER(S)' EXHIBITS:

- EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER DATED 23/01/2015 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.
- EXT.P2: TRUE COPY OF THE VAT APPEAL DATED 20/02/2015 FILED BY PETITIONER AGAINST EXT.P1 BEFORE 3RD RESPONDENT.
- EXT.P3: TRUE COPY OF THE PETITION FOR STAY DATED 20/02/2015.
- EXT.P4: TRUE COPY OF THE PETITION FOR HEARING APPEAL EMERGENTLY DATED 20/02/2015.
- EXT.P5: TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER.

RESPONDENT(S)' EXHIBITS: - NIL

/TRUE COPY/

P.A. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 7104 of 2015 (K)

.....
Dated this the 6th day of March, 2015

JUDGMENT

The petitioner is an assessee under the Kerala Value Added Tax Act, 2003. Against Ext.P1 assessment order for the assessment year 2010 - 2011, the petitioner preferred Ext.P2 appeal along with Ext.P3 stay petition before the 3rd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 3rd 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.A.V.Muralidharan, learned counsel appearing for petitioner and Smt.Sobha Annamma Eappen, 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 3rd respondent to consider and pass orders on Ext.P3 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 3rd respondent shall contain reasons for the decision arrived at by him.

Recovery steps initiated through Ext.P5 demand notice shall be kept in abeyance till such time as the 3rd respondent passes orders, as directed, in Ext.P3 stay petition, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/07/03/