

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. 7119 of 2015 (L)

PETITIONER(S) :

P.M.ABDUL JABBAR,
PROPRIETOR, LAMIYA SILKS, ARAFA COMPLEX,
PERINJANAM P.O., THRISSUR DISTRICT.

BY ADVS.SRI.K.M.FIROZ
SMT.M.SHAJNA
SRI.S.KANNAN.

RESPONDENT(S) :

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1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES DEPARTMENT, VAT CIRCLE,
KODUNGALLOOR - 680 664.
 2. THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES DEPARTMENT,
THRISSUR - 680 001.
 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MINI CIVIL STATION,
IRINJALAKUDA - 680 125.
 4. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY OFFICE, KODUNGALLUR TALUK,
KODUNGALLUR, THRISSUR DISTRICT - 680 664.
 5. THE VILLAGE OFFICER,
KAIPAMANGALAM VILLAGE, THRISSUR DISTRICT - 680 681.

BY SENIOR GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPEN.

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

rvs.

APPENDIX

PETITIONER(S) ' EXHIBITS :

- EXT.P1: A TRUE COPY OF THE ASSESSMENT ORDER DTD.19.7.2014 FOR THE MONTH OF APRIL, 2014 ALONG WITH DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT.
- EXT.P1(A): A TRUE COPY OF THE ASSESSMENT ORDER DTD.5.8.2014 FOR THE MONTH OF MAY, 2014 ALONG WITH DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT.
- EXT.P1(B): A TRUE COPY OF THE ASSESSMENT ORDER DTD.22.9.2014 FOR THE MONTH OF JUNE, 2014 ALONG WITH DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT.
- EXT.P1(C): A TRUE COPY OF THE ASSESSMENT ORDER DTD.21.10.2014 FOR THE MONTH OF JULY, 2014 ALONG WITH DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT.
- EXT.P1(D): A TRUE COPY OF THE ASSESSMENT ORDER DTD.21.10.2014 FOR THE MONTH OF AUGUST, 2014 ALONG WITH DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT.
- EXT.P2: A TRUE COPY OF THE APPEAL DTD. 14.8.2014 AGAINST THE ASSESSMENT ORDER FOR APRIL, 2014-15 BEFORE THE 2ND RESPONDENT.
- EXT.P2(A): A TRUE COPY OF THE APPEAL DTD. 7.10.2014 AGAINST THE ASSESSMENT ORDER FOR MAY, 2014 BEFORE THE 2ND RESPONDENT.
- EXT.P2(B): A TRUE COPY OF THE APPEAL DTD. 7.10.2014 AGAINST THE ASSESSMENT ORDER FOR JUNE, 2014 BEFORE THE 2ND RESPONDENT.
- EXT.P2(C): A TRUE COPY OF THE APPEAL DTD. 24.11.2014 AGAINST THE ASSESSMENT ORDER FOR JULY, 2014 BEFORE THE 2ND RESPONDENT.
- EXT.P2(D): A TRUE COPY OF THE APPEAL DTD. 24.11.2014 AGAINST THE ASSESSMENT ORDER FOR AUGUST, 2014 BEFORE THE 2ND RESPONDENT.
- EXT.P3: A TRUE COPY OF THE STAY PETITION DTD. 14.8.2014 FOR THE MONTH OF APRIL, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P3(A) : A TRUE COPY OF THE STAY PETITION DTD. 7.10.2014 FOR THE MONTH OF MAY, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P3(B) : A TRUE COPY OF THE STAY PETITION DTD. 7.10.2014 FOR THE MONTH OF JUNE, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P3(C) : A TRUE COPY OF THE STAY PETITION DTD. 24.11.2014 FOR THE MONTH OF JULY, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P3(D) : A TRUE COPY OF THE STAY PETITION DTD. 24.11.2014 FOR THE MONTH OF AUGUST, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P4: A TRUE COPY OF THE DEMAND NOTICE IN FORM NO.1 DATED 24.2.2015 ISSUED BY THE 4TH RESPONDENT.

EXT.P4(A) : A TRUE COPY OF THE NOTICE DATED 24.2.2015 IN FORM NO.10 ISSUED BY THE 4TH RESPONDENT.

RESPONDENT(S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.7119 of 2015

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

J U D G M E N T

Against Ext.P1 series of assessment orders under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P2 series of appeals and Ext.P3 series of stay petitions 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 for recovery of the amounts confirmed by Ext.P1 series of orders.

2. Heard Sri.Firoz.K.M., the learned counsel for the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader 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:

- i. The 2nd respondent shall consider and pass orders on Ext.P3 series of stay petitions within a period of two months from the date of receipt

of a copy of this judgment, after hearing the petitioner.

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

iii. The order to be passed by the 2nd respondent shall be a reasoned one advertent to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal.

**A.K.JAYASANKARAN NAMBIAR
JUDGE**

mns

