

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. 7224 of 2015 (C)

PETITIONER(S) :

**M/S.SNOWCEM PAINTS (P) LTD.,
42/1585, KOMBARA, TATAPURAM P.O,
MARKET ROAD, ERNAKULAM.**

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

RESPONDENT(S) :

- 1. THE ASSISTANT COMMISSIONER,
SPECIAL CIRCLE -1, COMMERCIAL TAXES,
ERNAKULAM- 682 030.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
ERNAKULAM- 682 030.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM- 682 030.**

BY GOVERNMENT 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:**

Msd.

WP(C).No. 7224 of 2015 (C)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1: TRUE COPY OF THE ORDER DATED 23.10.2014 FOR THE YEAR 2008-09 ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.

EXHIBIT P2: TRUE COPY OF THE APPEAL FOR THE YEAR 2008-09 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.

EXHIBIT P3: TRUE COPY OF THE DELAY PETITION FOR THE YEAR 2008-09 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.

EXHIBIT P4: TRUE COPY OF THE STAY PETITION FOR THE YEAR 2008-09 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.

EXHIBIT P5: TRUE COPY OF THE BANK STATEMENT DATED 04.03.2015 OF THE PETITIONER.

EXHIBIT P6: TRUE COPY OF THE NOTICE DATED 26.12.2014 ISSUED BY THE THIRD RESPONDENT.

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.7224 of 2015

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

J U D G M E N T

Against Ext.P1 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P2 appeal, Ext.P3 delay petition 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 for recovery of the amounts confirmed by Ext.P1 assessment order.

2. Heard Sri.Anil D.Nair, 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 Exts.P3 delay petition and P4 stay petition 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 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

mns

