

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 10TH DAY OF MARCH 2015/19TH PHALGUNA, 1936

WP(C).No. 7464 of 2015 (G)

PETITIONER(S) :

**M/S.P.H.METALS, AGED 42 YEARS,
MARKET ROAD, ERNAKULAM, PIN-682 035,
REPRESENTED BY ITS PARTNER P.M.ANWAR MOHAMED.**

BY ADV. SRI.MOHAMMED RAFIQ

RESPONDENT(S):

- 1. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM, PIN-682 015.**
- 2. THE COMMERCIAL TAX OFFICER
3RD CIRCLE, ERNAKULAM, PIN-682 015.**
- 3. THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY,
COMMERCIAL TAXES DEPARTMENT, TRIVANDRUM-695 001.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

WP(C).No. 7464 of 2015 (G)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2012-13
BEARING NO.32070234835/12-13 DATED 08/01/2015 PASSED BY
THE 2ND RESPONDENT UNDER SECTION 25(1) OF THE KERALA VALUE
ADDED TAX ACT, 2003.**

**EXT.P2: TRUE COPY OF THE APPEAL DATED 10/12/2015 SUBMITTED BEFORE
THE 1ST RESPONDENT.**

**EXT.P3: TRUE COPY OF THE APPLICATION FOR STAY DATED 10/02/2015
SUBMITTED BEFORE THE 2ND RESPONDENT.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.7464 of 2015

.....
Dated this the 10th day of March, 2015

J U D G M E N T

Against Ext.P1 assessment order, the petitioner has preferred Ext.P2 appeal and Ext.P3 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.Mohammed Rafiq, 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 1st respondent shall consider and pass orders on Ext.P3 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 1st respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 1st respondent shall be a reasoned one adverting 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

