

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. 7568 of 2015 (U)

WRIT PETITIONER:

DILEEP S.,
DILSHA DRESS WORLD, ANCHAL ROAD,
AYOOR P.O., KOLLAM - 691 533.

BY ADVS.DR.K.P.PRADEEP
SRI.T.T.BIJU
SRI.K.P.KESAVAN NAIR
SMT.T.THASMI.

RESPONDENT(S) :

1. STATE OF KERALA,
REPRESENTED BY ITS PRINCIPAL SECRETARY TO TAXES,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001.
2. COMMERCIAL TAX OFFICER - 1,
DEPARTMENT OF COMMERCIAL TAXES,
ANCHAL KOLLAM-691 014.
3. DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, ASHRAMAM,
KOLLAM - 691 002
4. DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, ASHRAMAM,
KOLLAM - 691 002.
5. DEPUTY TAHSILDAR (RR),
DEPARTMENT OF REVENUE, TALUK OFFICE,
MAVELIKKARA-690 504.
6. VILLAGE OFFIER,
PALAMEL, MAVELIKKARA, NOORNAD - 690 504.
7. STATION HOUSE OFFICER,
NOORANAD POLICE STATION, NOORNAD - 690 504.

BY SENIOR 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:

rvs.

APPENDIX

PETITIONER(S) ' EXHIBITS :

- EXT. P1: TRUE COPY OF THE ASSESSMENT ORDER NO.32021481238/2011-12 DATED 13.06.2014 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.
- EXT. P2: TRUE COPY OF THE PENALTY ORDER NO.32021481238/2011-12 DATED 13.06.2014 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.
- EXT. P3: TRUE COPY OF THE APPEAL DATED 15.01.2015 FILED BY THE PETITIONER WITH RESPECT TO EXT P1 ORDER BEFORE THE 3RD RESPONDENT.
- EXT. P4: TRUE COPY OF THE REVISION DATED 15.01.2015 FILED BY THE PETITIONER WITH RESPECT TO EXT P2 ORDER BEFORE THE 4TH RESPONDENT.
- EXT. P5: TRUE COPY OF THE DELAY PETITION IN EXT P3 APPEAL DATED 15.01.2015 FILED BY THE PETITIONER TO THE 3RD RESPONDENT.
- EXT. P5 (A) : TRUE COPY OF THE DELAY PETITION IN EXT P4 REVISION DATED 15.01.2015 FILED BY THE PETITIONER TO THE 4TH RESPONDENT.
- EXT. P6: TRUE COPY OF STAY PETITION IN EXT P3 APPEAL DATED 05.03.2015 FILED BY THE PETITIONER TO THE 3RD RESPONDENT.
- EXT. P6 (A) : TRUE COPY OF THE STAY PETITION IN EXT P4 REVISION DATED 05.03.2015 FILED BY THE PETITIONER TO THE 4TH RESPONDENT.
- EXT. P7: TRUE COPY OF THE DEMAND NOTICE NO. B6-22/14 ST DATED 13.10.2014 ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER.
- EXT. P7 (A) : TRUE COPY OF THE DEMAND NOTICE NO. B6-24/14 ST DATED 13.10.2014 ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER.
- EXT. P8: TRUE COPY OF THE REPORT DATED 26.02.2015 OF THE 6TH RESPONDENT ATTACHING THE VEHICLE NO. KL 31C 9661 IN EXT P7 AND P7 (A) NOTICES.

EXT. P9: TRUE COPY OF THE REQUEST DATED 25.02.2015 OF THE 6TH
RESPONDENT TO 7TH RESPONDENT IN RELATION TO EXT P8
PROCEEDING.

EXT. P10: TRUE COPY OF THE REGISTRATION CERTIFICATE OF THE VEHICLE
KL 31 C 9661 DATED 26.10.2011 ISSUED BY THE ADDITIONAL
REGISTERING AUTHORITY, MAVELIKKARA TO THE PETITIONER.

RESPONDENT(S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 7568 of 2015

Dated this the 10th day of March, 2015

JUDGMENT

The petitioner is an assessee under the Kerala Value Added Tax Act, 2003. Against Ext.P1 assessment order, that is passed against the petitioner under KVAT Act, the petitioner has preferred Exts.P3 appeal, P5 delay condonation petition and P6 stay petition before the 3rd respondent. Similarly, against Ext.P2 penalty order under the KVAT Act, the petitioner has preferred Exts.P4 revision, P5(a) delay condonation petition and P6(a) stay petition before the 4th respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued by Exts.P7 and P7(a) demand notices for recovery of the amounts confirmed by the assessment orders.

2. I have heard Sri.K.P.Pradeep, the learned counsel appearing for the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader appearing 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 Exts.P5 and P6 applications within a period of two

months from the date of receipt of a copy of this judgment. Similarly, the 4th respondent is directed to pass orders on Exts.P5 (a) and P6(a) applications within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

Coercive steps pursuant to Exts.P7 and P7(a), demand notices shall be kept in abeyance till such time as orders have passed as directed above and communicated the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das