IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 11TH DAY OF MARCH 2015/20TH PHALGUNA, 1936

WP(C).No.7755 of 2015 (T)

PETITIONER:

M/S.SUPRA HITECH ELECTRO EQUIPMENTS PVT LTD,
32/86 A & B,PALLISSERY ROAD,THAMMANAM P.O.,
COCHIN,REP.BY MANAGING DIRECTOR.

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

RESPONDENTS:
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1. **THE ASSISTANT COMMISSIONER (ASSESSMENT),**
   SPECIAL CIRCLEII,COMMERCIAL TAXES,
   ERNAKULAM-682015.

2. **THE DEPUTY COMMISSIONER (APPEALS),**
   ERNAKULAM-682030.

3. **THE INSPECTING ASST.COMMISSIONER,**
   COMMERCIAL TAXES,ERNAKULAM-682030.

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

pk

WP(C).No.7755 of 2015 (T)

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1:TRUE COPY OF THE ASSESSMENT ORDER DATED 12.3.2014 ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.

EXT.P2:TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P3:TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P4:TRUE COPY OF THE NOTICE DATED 12.12.2014 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER.

RESPONDENT'S EXHIBITS: NIL

//TRUE COPY//

P.S. TO JUDGE

pk

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C).No.7755 of 2015

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Dated this the 11th 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 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 the learned counsel for the petitioner as also 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 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 assessment order 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 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