

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 12TH DAY OF MARCH 2015/21ST PHALGUNA, 1936

WP(C).No. 7890 of 2015 ()

PETITIONER(S):

**SRI.D. GOPALAKRISHNAN, AGED 57 YEARS
PROPRIETOR, ORANGE RESOURCES & VENTURES
SUBRAMONIAN TEMPLE ROAD, AROOR, ALLEPPEY DISTRICT.**

**BY ADVS.SRI.E.P.GOVINDAN
SMT.G.DEEPA**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, KUTHIATHODE, ALLEPPEY-688 001.**
- 2. THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL,
KOTTAYAM-686 001.**
- 3. THE DEPUTY TAHSILDAR (RR),
CHERTHALA TALUK, ALLEPPEY DISTRICT-688 524.**
- 4. THE STATE OF KERALA,
REP. BY THE SECRETARY, TAXES DEPARTMENT
GOVT. SECRETARIAT, TRIVANDRUM-695 001.**

R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
12-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER(S)' EXHIBITS

**EXT P1 : TRUE COPY OF THE RECOVERY NOTICE DT 19.01.2012 ISSUED BY THE
THIRD RESPONDENT.**

**EXT P2 : TRUE COPYOF THE REVISED ASSESSMENT ORDER DT. 20.09.2011 FOR
APRIL, 2011 ISSUED BY THE 1ST RESPONDENT.**

**EXT P3 : TRUE COPY OF THE APPELLATE ORDER IN KVATA (ALPY) 464/2011 DT
22.11.2014 PASSED BY THE DY.COMMISSIONER (A), COMMERCIAL
TAXES,KOLLAM.**

**EXT P4 : TRUE COPYOF THE APPEAL MEMORANDUM DT 12.01.2015 FILED
BEFORE THE 2ND RESPONDENT TRIBUNAL.**

**EXT P5 : TRUE COPY OF THE STAY PETITION DT 12.01.2015 FILED BEFORE THE
SECOND RESPONDENT TRIBUNAL.**

RESPONDENT(S)' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.7890 OF 2015 (I)

Dated this the 12th day of March, 2015

J U D G M E N T

Against Ext.P3 appellate order passed under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P4 appeal and Ext.P5 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.P3 appellate order.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing 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:

1. The 2nd respondent shall consider and pass orders on Ext.P5 stay petition within a period of two months from the date of receipt of a copy of this judgment,

after hearing the petitioner.

2.Recovery steps for recovery of amounts confirmed against the petitioner by the appellate 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

prp