

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 17TH DAY OF MARCH 2015/26TH PHALGUNA, 1936

WP(C) .No. 8221 of 2015 (C)

PETITIONER(S) :

SUNIL K. ,
AGED 43 YEARS, S/O.KARUNAKARA PANCIKER,
PROPRIETOR,
M/S.KARUNA TRADERS, S.L.PURAM,
CHERTHALA,
ALAPPUZHA.

BY ADVS.SRI.S.SANAL KUMAR
SMT.BHAVANA VELAYUDHAN
SMT.T.J.SEEMA.

RESPONDENT(S) :

1. THE COMMERCIAL TAX OFFICER-II,
COMMERCIAL TAX DEPARTMENT, CHERTHALA,
ALAPPUZHA DISTRICT-688 524.
2. THE DEPUTY COMMISSIONER (APPEALS) ,
COMMERCIAL TAXES, KOLLAM-691 001.
3. THE INSPECTING ASSISTANT COMMISSIONER,
OFFICE OF THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
ALAPPUZHA-688 001.

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 17-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

rvs.

APPENDIX

PETITIONER(S) ' EXHIBITS :

- EXT.P1. TRUE COPY OF THE RETURN FOR THE YEAR 2012-13 SUBMITTED BY THE PETITIONER DATED 23/10/2013.
- EXT.P2. TRUE COPY OF THE ASSESSMENT ORDER DATED 5/12/2014 ISSUED BY THE 1ST RESPONDENT.
- EXT.P3. TRUE COPY OF THE DEMAND NOTICE DATED 5/12/2014 ISSUED BY THE 1ST RESPONDENT.
- EXT.P4. TRUE COPY OF THE APPEAL MEMORANDUM SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 15/1/2015.
- EXT.P5. TRUE COPY OF THE CHLAN ISSUED BY THE DISTRICT TREASURY, ALAPPUZHA.
- EXT.P6. TRUE COPY OF THE INRTERLOCUTORY APPLICATION SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 15/1/2015.
- EXT.P7. TRUE COPY OF THE CHLAN EVIDENCING REMITTANCE OF FEES FOR STAY PETITON.
- EXT.P8. TRUE COPY OF THE APPLICATION SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 15/1/2015.
- EXT.P9. TRUE COPY OF THE CHALAN ISSUED BY THE DISTRICT TREASURY, ALAPPUZHA.
- EXT.P10. TRUE COPY OF THE DEMAND NOTICE DATED 3/3/2015 ISSUED BY THE 3RD RESPONDENT

RESPONDENT(S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 8221 of 2015 (C)

.....
Dated this the 17th day of March, 2015

JUDGMENT

Against Ext.P2 assessment order under the Kerala Value Added Tax Act, 2003, for the assessment year 2012 - 2013, the petitioner has preferred Ext.P4 appeal along with Ext.P6 stay petition before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Ext.P10 demand notice, for recovery of the amounts confirmed in Ext.P2 assessment order.

2. I have heard Sri.S.Sanal Kumar, learned counsel appearing for petitioner and Smt.Sobha Annamma Eappen, learned Government Pleader 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 2nd respondent to consider and pass orders on Ext.P6 stay petition, preferred by the petitioner before him, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner. The order to be passed by the 2nd respondent shall contain reasons for the decision arrived at by him.

Recovery steps initiated through Ext.P10 demand notice shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Ext.P6 stay petition, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/18/03/