

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. 8299 of 2015 (J)

PETITIONER:

**P.MATHEW, AGED 64 YEARS,
CHENKULATHU CASHEW FACTORY,
VALAKOM, KOLLAM -691 532.**

**BY ADVS.SRI.S.SANTHOSH KUMAR
SMT.P.LISSY JOSE.**

RESPONDENT(S):

- 1. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES,
KOLLAM – 691 013.**
- 2. THE ASSISTANT COMMISSIONER (ASSESSMENT),
COMMERCIAL TAXES, SPECIAL CIRCLE,
KOTTARAKKARA -691 533.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KOTTARAKKARA -691 533.**

R1 TO R3 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:**

vmr.

WP(C).No. 8299 of 2015 (J)

APPENDIX

PETITIONERS EXHIBITS

**EXHIBIT P1- TRUE COPY OF ASSESSMENT ORDER DATED 27/12/2014 PASSED BY THE
2ND RESPONDENT.**

**EXHIBIT P2- TRUE COPY OF APPEAL DATED 17/01/2015 FILED BEFORE THE 1ST
RESPONDENT.**

**EXHIBIT P3- TRUE COPY OF STAY PETITION DATED 17/01/2015 FILED IN EXHIBIT P2
APPEAL.**

**EXHIBIT P4- TRUE COPY OF NOTICE DATED 23/02/2015 ISSUED BY THE 3RD
RESPONDENT TO THE PETITIONER.**

RESPONDENTS EXHIBITS : NIL

/TRUE COPY/

P.A.TO JUDGE

vmr

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.8299 of 2015 (J)

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

JUDGMENT

Against Ext.P1 assessment order passed under the Kerala Value Added Tax Act, 2003, for the assessment year 2012 - 2013, the petitioner preferred Ext.P2 appeal along with Ext.P3 stay petition before the 1st respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 1st respondent, recovery steps have been initiated against him through Ext.P4 demand notice, for recovery of the amounts confirmed in the assessment order.

2. I have heard Sri.S.Santhosh 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 1st respondent to consider and pass orders on Ext.P3 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 1st respondent shall contain reasons for the decision arrived at by him.

Recovery steps initiated through Ext.P4 demand notice shall be kept in abeyance till such time as the 1st respondent passes orders, as directed, in Ext.P3 stay petition, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/17/03/