

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 18TH DAY OF MARCH 2015/27TH PHALGUNA, 1936

WP(C).No.8486 of 2015 (I)

PETITIONER:

**M/S.KANTHI FLOOR FURNISHERS,,P.B.NO.54,
MEDICAL COLLEGE ROAD,ALAPPUZHA,
REPRESENTED BY ITS MANAGING PARTNER,
M.KALYANASUNDARAM,AGED 69 YEARS,
S/O.LATE MURUKANDI PILLAI,VENKITA NIVAS,
MUNICIPAL OFFICE WARD,ALAPPUZHA.**

**BY ADVS.SRI.K.S.HARIHARAPUTHRAN
SRI.M.D.SASIKUMARAN
SRI.GEORGE MATHEW
SRI.SUNIL KUMAR A.G
SRI.DIPU JAMES**

RESPONDENTS:

- 1. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAX OFFICE,HIGH SCHOOL ROAD,
THEVALLY P.O.,KOLLAM-691009.**
- 2. THE COMMERCIAL TAX OFFICER,FIRST CIRCLE,
ALAPPUZHA-688001.**
- 3. THE TAHSILDAR (RR),AMBALAPUZHA TALUK,
ALAPPUZHA-688001.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 18-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

pk

WP(C).No.8486 of 2015 (I)

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1:TRUE COPY OF THE PROCEEDINGS OF THE 2ND RESPONDENT
DATED 30.1.2015.

EXT.P2:TRUE COPY OF THE LETTER DATED 3.1.2015.

EXT.P3:TRUE COPY OF APPEAL MEMORANDUM DATED 6.3.2015.

EXT.P4:TRUE COPY OF PETITION FOR STAY DATED 6.3.2015.

EXT.P5:TRUE COPY OF PROCEEDINGS DATED NIL OF THE 2ND RESPONDENT.

EXT.P6:TRUE COPY OF APPEAL MEMORANDUM DATED 7.3.2015.

EXT.P7:TRUE COPY OF PETITION FOR STAY DATED 7.3.2015.

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

pk

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.8486 of 2015

.....
Dated this the 18th day of March, 2015

J U D G M E N T

Against Exts.P1 and P5 assessment orders under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P3 and P6 appeals, and Exts.P4 and P7 stay petitions before the 1st respondent. The apprehension of the petitioner is that recovery steps, for recovery of the amounts confirmed against the petitioner by the assessment orders, will be proceeded with, pending disposal of the stay petition by the 1st respondent.

2. I have heard the learned counsel for the petitioner and 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 1st respondent shall consider and pass orders on Ext.P4 and P7 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 Exts.P1 and P5 assessment orders shall be kept in abeyance till such time as orders are passed by the 1st respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 1st 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

