

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.8503 of 2015 (K)

PETITIONER:

**C.BHASKARAN,PROPRIETOR,CHIRAMMAL TRADERS,
PADNEKADAPPURAM,PADNE,CHERUVATHUR,
KASARAGOD DISTRICT,PIN-671313.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR
SRI.K.UMAMAHESWAR**

RESPONDENTS:

- 1. THE COMMERCIAL TAX OFFICER,
HOSDURG,KASARAGOD DISTRICT,PIN-671315.**
- 2. THE DY.COMMISSIONER (APPEALS),
COMMERIAL TAXES,NIRMAL ARCADE,
ERANHIPALAM,KOZHIKODE,PIN-671006.**
- 3. THE INSPECTING ASST.COMMISSIONER,
COMMERCIAL TAXES,KASARAGOD AT HOSDURG.**

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.8503 of 2015 (K)

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF ASSESSMENT ORDER DATED 8.12.2014 ISSUED BY THE 1ST
RESPONDENT FOR THE YEAR 2013-2014.

EXT.P2: COPY OF APPEAL MEMORANDUM AGAINST EXT.P1.

EXT.P3: COPY OF PETITION FOR CONDONING DELAY IN FILING APPEAL.

EXT.P4: COPY OF STAY PETITION IN EXT.P2 APPEAL.

EXT.P5: COPY OF RR NOTICE DATED 20.2.2015 ISSUED BY THE 3RD
RESPONDENT.

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

pk

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C).No.8503 of 2015

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Dated this the 18th 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, Ext.P3 delay condonation petition and Ext.P4 stay petitions before the 2nd respondent. It is the case of the petitioner that, even prior to a consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Ext.P5 revenue recovery notice, for recovery of the amounts confirmed by Ext.P1 assessment order.

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 2nd respondent shall consider and pass orders on Ext.P3 delay condonation petition and Ext.P4 stay petition within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Coercive steps pursuant to Ext.P5 revenue recovery notice 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/

