IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 19TH DAY OF MARCH 2015/28TH PHALGUNA, 1936

WP(C).No.8653 of 2015 (F)

PETITIONER:

M/S.ALPHA AGENCIES,PANCHAKSHARI,
MARUTHA ROAD P.O.,POLLACHI ROAD,
PALAKKAD - 7,REPRESENTED BY ITS MANAGING PARTNER
JAYAKRISHNAN V.

BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON

RESPONDENTS:
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1. THE COMMERCIAL TAX OFFICER,
2ND CIRCLE,PALAKKAD - 678 001.

2. THE ASST.COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD - 678 001.

3. INSPECTING ASST.COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD - 678 001.

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

pk

WP(C).No.8653 of 2015 (F)

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P-1:COPY OF ORDER ISSUED BY THE IST RESPONDENT.

EXT.P-2:COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P-3:COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P-4:COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 3RD RESPONDENT

RESPONDENT'S EXHIBITS: NIL

//TRUE COPY//

P.S. TO JUDGE

pk

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.8653 OF 2015 (F)

Dated this the 19th 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 and Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are taken by the respondents through Ext.P4 revenue recovery notice as confirmed by Ext.P1 assessment order.

2. I have heard the learned counsel appearing for the petitioner and 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.P3 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 petitioner by Ext.P1 assessment 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