

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. 8656 of 2015 (F)

PETITIONER :

**P.M. ABDULLA,
PROPRIETOR, SABNA AGENCIES,
PAZHAYANNUR.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
WADAKKANCHERY - 680 582.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, PANKAJ BUILDINGS,
WEST FORT, THRISSUR - 680 004.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, PANKAJ BUILDINGS,
WEST FORT, THRISSUR - 680 004.**

R1 TO R3 BY SR GOVERNMENT 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:**

sts

WP(C).No. 8656 of 2015 (F)

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P-1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY IST
 RESPONDENT FOR THE YEAR 2009 - 2010 DATED 31.1.2015**
- EXT.P-2: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
 2ND RESPONDENT DATED 2.3.2015**
- EXT.P-3: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
 BEFORE THE 2ND RESPONDENT DATED 2.3.2015**
- EXT.P-4: TRUE COPY OF THE DEMAND NOTICE IN FORM NO.12 ISSUED BY IST
 RESPONDENT FOR THE YEAR 2009 - 10 DATED 31.1.2015**

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO.JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.8656 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 demand 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