

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 23RD DAY OF MARCH 2015/2ND CHAITHRA, 1937

WP(C).No. 9140 of 2015 (N)

PETITIONER(S) :

**M/S.LAKES AND LAGOONS TOUR CO.,
EAST OF KSRTC, ALAPPUZHA,
REPRESENTED BY MANAGING PARTNER.**

**BY ADVS.SRI.ANIL D. NAIR
SRI.R.SREEJITH
SMT.C.S.SULEKHA BEEVI
SMT.ROSIE ATHULYA JOSEPH**

RESPONDENT(S) :

- 1. AGRICULTURAL INCOME TAX & COMMERCIAL TQAX OFFICER,
ALAPPUZHA- 688 001.**
- 2. THE KERALA VALUE ADDED TAX TRIBUNAL,
KOTTAYAM- 686 001.**
- 3 THE STATE OF KERALA,
REPRESENTED BY ITS SECRETARY (TAXES),
THIRUVANANTHAPURAM- 695 001.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 23-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

WP(C).No. 9140 of 2015 (N)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2005-06
ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.**

**EXHIBIT P2: TRUE COPY OF ORDER DATED 29.01.2015 PASSED BY THE FIRST
APPELLATE AUTHORITY FOR THE YEAR 2005-06.**

**EXHIBIT P3: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT FOR THE YEAR 2005-06.**

**EXHIBIT P4: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT FOR THE ASSESSMENT
YEAR 2005-06.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.9140 of 2015

.....
Dated this the 23rd day of March, 2015

J U D G M E N T

Against Ext.P2 first appellate order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P3 appeal and Ext.P4 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P2 first appellate order.

2. I have heard the learned counsel for the petitioner and 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.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. Recovery steps for recovery of amounts confirmed against the petitioner by Ext.P2 order 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 advertent 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

