

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. 9146 of 2015 (P)

PETITIONER(S):

**ALCO MARKETING, F2/102, JNI STADIUM,
KALOOR, ERNAKULAM, PIN-682 017,
REPRESENTED BY ITS MANAGING PARTNER
JEEVAN BABY.**

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

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
SECOND CIRCLE, TRIPUNITHURA,
ERNAKULAM DISTRICT-682 301.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM-682 015.**
- 3. THE DEPUTY TAHSILDAR (RR),
MUVATTUPUZHA-686 673.**
- 4. THE DISTRICT COLLECTOR,
ERNAKULAM-682 030.**

BY GOVT. 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:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE ASSESSMENT DATED 04/01/2014 FOR THE
2012-2013.
- EXT.P2 COPY OF THE APPEAL MEMORANDUM AGAINST EXT.P1.
- EXT.P3 COPY OF THE STAY PETITION FILED ALONG WITH EXT.P2 APPEAL.
- EXT.P4 COPY OF THE R.R. NOTICE DATED 19/11/2014.
- EXT.P5 COPY OF THE SHOW CAUSE NOTICE DATED 02/03/2015 ISSUED BY
THE 4TH RESPONDENT.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

PA. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.9146 of 2015

.....
Dated this the 23rd 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 by the 2nd respondent, recovery steps have been initiated against him through Exts.P4 and P5 notices, for recovery of the amounts confirmed by Ext.P1 assessment 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.P3 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.P4 and P5 notices 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

