

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 24TH DAY OF MARCH 2015/3RD CHAITHRA, 1937

WP(C).No.9201 of 2015 (A)

PETITIONER:

**P.T.GEORGE,PEYEM DISTRIBUTORS,
PUTHUSSEERRY HOUSE,THRIKKAKARA,
ERNAKULAM.**

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

RESPONDENTS:

- 1. THE COMMERCIAL TAX OFFICER,
CIRCLE-1,ERNAKULAM-682015.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES,ERNAKULAM-682015.**
- 3. TAHSILDAR (RR),KANAYANNUR TALUK,
ERNAKULAM-682011.**
- 4. THE STATE OF KERALA,REPRESENTED BY ITS
SECRETARY (TAXES),SECRETARIAT,
THIRUVANANTHAPURAM-695001.**

R1 TO R4 BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 24-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

pk

W.P(C) NO.9201/2015

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1:TRUE COPY OF THE ASSESSMENT ORDER DATED 27.9.2013 FOR THE YEAR 2012-2013 ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.

EXT.P2:TRUE COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE A.Y 2012-2013.

EXT.P3:TRUE COPY OF THE STAY PETITION FILED BEFORE THE SECOND RESPONDENT FOR THE A.Y 2012-2013.

EXT.P4:TRUE COPY OF THE RR NOTICE DATED 6.6.2014 BY THE 1ST RESPONDENT.

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

pk

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.9201 of 2015

.....
Dated this the 24th 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 sought to be pursued by Ext.P4 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 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 Exts.P4 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

