IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 25TH DAY OF MARCH 2015/4TH CHAITHRA, 1937

WP(C).No. 9427 of 2015 (C)

PETITIONER(S):

J. ABDUL KALAM, M/S.BANU AGENCIES,
1/212, CHANDAPETTA, KOZHIPPARA,
PALAKKAD.

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

RESPONDENT(S):
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1. **THE COMMERCIAL TAX OFFICER-II,**
   CHITTUR-678 101.

2. **THE ASST. COMMISSIONER (APPEALS),**
   DEPARTMENT OF COMMERCIAL TAXES,
   SALES TAX COMPLEX, PALAKKAD.

3. **THE INSPECTING ASST. COMMISSIONER,**
   DEPARTMENT OF COMMERCIAL TAXES,
   CHITTUR, PALAKKAD-678 101.

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rs.

WP(C).No. 9427 of 2015 (C)

APPENDIX

PETITIONER'S EXHIBITS:-

EXT.P1	COPY OF THE ORDER ISSUED BY THE 1ST RESPONDENT DATED 29/12/2014.
EXT.P2	COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 19/02/2015.
EXT.P3	COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 19/02/2015.
EXT.P4	COPY OF THE NOTICE ISSUED BY THE 4TH RESPONDENT DATED 13/03/2015.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

....

W.P.(C).No.9427 of 2015

....

Dated this the 25th 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 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. 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.

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