

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. 9467 of 2015 (G)

PETITIONER(S):

**SHYLA RAJENDRAN,
PROPRIETRIX,
HOTEL NEW ANANDAMANDIRAM,
KOTTAYAM.**

**BY ADVS.SRI.P.R.AJITHKUMAR
SRI.K.MANOJ CHANDRAN**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
1ST CIRCLE, COMMERCIAL TAXES, KOTTAYAM -686 141.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, KOTTAYAM -686 001.**
- 3. THE VALUE ADDED TAX APPELLATE TRIBUNAL,
ADDL. BENCH, KOTTAYAM REPRESENTED BY ITS SECRETARY -686 001.**
- 4. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, KOTTAYAM - 686 141.**

R1 TO R4 BY GOVERNMENT PLEADER SMT.SOBHA ANNAMA EAPEN

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

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APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1- TRUE COPY OF THE ASSESSMENT ORDER DATED 24/02/2011.

EXHIBIT P2- TRUE COPY OF THE APPELLATE ORDER DATED 01/01/2015.

EXHIBIT P3- TRUE COPY OF THE APPEAL MEMORANDUM DATED 21/03/2015.

EXHIBIT P4- TRUE COPY OF THE AFFIDAVIT AND STAY PETITION DATED 21/03/2015.

RESPONDENTS EXHIBITS : NIL

/TRUE COPY/

P.A.TO JUDGE

vmr

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 9467 of 2015

Dated this the 25th day of March, 2015

JUDGMENT

The Petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003, hereinafter referred to as 'KVAT Act'. Against Ext.P1 assessment order and Ext.P2 appellate order passed under the KVAT Act, the petitioner preferred Ext.P3 appeal and Ext.P4 stay petition before the 3rd respondent. The grievance of the petitioner is that, even before considering the stay petition, the respondents are taking steps to recover the amounts confirmed against the petitioner by Ext.P1 order.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with a direction to the 3rd respondent to consider and pass orders on Ext.P4 stay petition, preferred by the petitioner before him, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner. The recovery steps for recovery of amounts confirmed against the petitioner by

W.P.(C). No. 9467 of 2015

Ext.P1 order, shall be kept in abeyance till such time as the 3rd respondent passes orders, as directed, in Ext.P4 stay petition and communicates the same to the petitioner.

sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE

das