

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. 9502 of 2015 (K)

PETITIONER(S):

**M.K VELAYUDHAN,
M/S.M.K.TRADERS,
THRIKKARIYOOR, KOTHAMANGALAM -686 692.**

BY ADV. SRI.P.N.DAMODARAN NAMBOODIRI

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
KOTHAMANGALAM.**
- 2. ASSISTANT COMMISSIONER (APPELAS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM -682 011.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MUVATTUPUZHA- 686 661.**

R1 TO R3 BY GOVERNMENT PLEADER 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:**

vmr.

WP(C).No. 9502 of 2015 (K)

PETITIONER(S)' EXHIBIT

- EXHIBIT P1- TRUE COPY OF THE ASSESSMENT ORDER NO.32151581774/2011-12
DATED 20/11/2014 PASSED BY THE FIRST RESPONDENT FOR THE
YEAR 11-12.**
- EXHIBIT P2- TRUE COPY OF THE FIRST APPEAL DATED 17/12/2014 FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 11-12.**
- EXHIBIT P3- TRUE COPY OF THE STAY PETITION DATED 17/12/2014 FOR THE YEAR
11-12 ISSUED BY THE 2ND RESPONDENT.**
- EXHIBIT P4- TRUE COPY OF THE REVENUE RECOVERY NOTICE NO.RRC-818/2014-
15 DATED 04/03/2015 ISSUED BY THE 3RD RESPONDENT FOR THE
YEAR 11-12.**

RESPONDENTS EXHIBITS : NIL

/TRUE COPY/

P.A.TO JUDGE

vmr.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 9502 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 passed under the KVAT Act, the petitioner preferred Ext.P2 appeal and Ext.P3 stay petition before the 2nd respondent. The grievance of the petitioner is that even before considering the stay petition by the 2nd respondent, recovery steps have been initiated against him through Ext.P4 revenue recovery notice, for recovery of the amounts confirmed in the assessment 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 2nd respondent to consider and pass orders on Ext.P3 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

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steps pursuant to Ext.P4 shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Ext.P3 stay petition and communicates the same to the petitioner.

sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE

das