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. 9588 of 2015 (W)

PETITIONER(S):

M/S.ARTECH GROUP CONTRACTING, AGED 48 YEARS

BY ADVS.SRI.V.V.ASOKAN (SR.)
SRI.K.I.MAYANKUTTY MATHER
SRI.R.JAIKRISHNA

RESPONDENT(S):

ASSISTANT COMMISSIONER (WORKS CONTRACTS),
COMMERCIAL TAX OFFICE, THIRUVANANTHAPURAM

R BY GOVERNMENT PLEADER SMT.SHOBHA ANNAMMA EAPPEN

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

AD/

WP(C).No. 9588 of 2015 (W)

APPENDIX

PETITIONER(S)' EXHIBITS:

EXHIBIT P1: TRUE COPY OF THE PRE-ASSESSMENT NOTICE ISSUED BY THE 1ST RESPONDENT (AY-2013-2014).

EXHIBIT P2: TRUE COPY OF THE REPLY GIVEN BY THE PETITIONER TO THE 1ST RESPONDENT.

EXHIBIT P3: TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT.

EXHIBIT P4: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE AY-2013-14.

EXHIBIT P4(A): TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE AY-2013-14.

RESPONDENT(S)' EXHIBIT

NIL

//TRUE COPY//

P.A. TO JUDGE

AD/

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C).No.9588 of 2015

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Dated this the 25th day of March, 2015

J U D G M E N T

Against Ext.P3 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P4 appeal and Ext.P4(a) 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.P3 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.P4(a) 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.P3 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