

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 26TH DAY OF MARCH 2015/5TH CHAITHRA, 1937

WP(C).No. 9723 of 2015 (M)

PETITIONER:

**NEXUS SOLUTIONS, 39/341,
MULLASSERY CANAL ROAD, PIN - 682011,
REPRESENTED BY ITS MANAGING PARTNER
ABRAHAM GILEBERT**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
FOURTH CIRCLE, ERNAKULAM,
ERNAKULAM DISTRICT, PIN - 682018.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM - 682015.**
- 3. THE TAHSILDAR (RR),
PALAKKAD - 686673.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 26-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER(S)' EXHIBITS:

- P1: COPY OF ASSESSMENT ORDER FOR THE MONTH APRIL 2013.
- P1(A): COPY OF ASSESSMENT ORDER FOR THE MONTH MAY 2013.
- P1(B): COPY OF ASSESSMENT ORDER FOR THE MONTH JUNE 2013.
- P1(C): COPY OF ASSESSMENT ORDER FOR THE MONTH JULY 2013.
- P1(D): COPY OF ASSESSMENT ORDER FOR THE MONTH AUGUST 2013.
- P1(E): COPY OF ASSESSMENT ORDER FOR THE MONTH SEPTEMBER 2013.
- P1(F): COPY OF ASSESSMENT ORDER FOR THE MONTH OCTOBER 2013.
- P2: COPY OF APPEAL MEMORANDUM AGAINST EXT P1.
- P2(A): COPY OF APPEAL MEMORANDUM AGAINST EXT P1(A).
- P2(B): COPY OF APPEAL MEMORANDUM AGAINST EXT P1(B).
- P2(C): COPY OF APPEAL MEMORANDUM AGAINST EXT P1(C).
- P2(D): COPY OF APPEAL MEMORANDUM AGAINST EXT P1(D).
- P2(E): COPY OF APPEAL MEMORANDUM AGAINST EXT P1(E).
- P2(F): COPY OF APPEAL MEMORANDUM AGAINST EXT P1(F).
- P3: COPY OF THE PETITION FOR CONDONATION OF DELAY FILED ALONG WITH EXT P2 APPEAL.
- P3(A): COPY OF THE PETITION FOR CONDONATION OF DELAY FILED ALONG WITH EXT P2 (A) APPEAL.
- P3(B): COPY OF THE PETITION FOR CONDONATION OF DELAY FILED ALONG WITH EXT P2 (B) APPEAL.
- P3(C): COPY OF THE PETITION FOR CONDONATION OF DELAY FILED ALONG WITH EXT P2 (C) APPEAL.
- P3(D): COPY OF THE PETITION FOR CONDONATION OF DELAY FILED ALONG WITH EXT P2 (D) APPEAL.
- P3(E): COPY OF THE PETITION FOR CONDONATION OF DELAY FILED ALONG WITH EXT P2 (E) APPEAL.
- P3(F): COPY OF THE PETITION FOR CONDONATION OF DELAY FILED ALONG WITH EXT P2 (F) APPEAL.

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P4: COPY OF THE PETITION FOR STAY FILED ALONG WITH EXT P2 APPEAL.
P4(A): COPY OF THE PETITION FOR STAY FILED ALONG WITH EXT P2(A) APPEAL.
P4(B): COPY OF THE PETITION FOR STAY FILED ALONG WITH EXT P2(B) APPEAL.
P4(C): COPY OF THE PETITION FOR STAY FILED ALONG WITH EXT P2(C) APPEAL.
P4(D): COPY OF THE PETITION FOR STAY FILED ALONG WITH EXT P2(D) APPEAL.
P4(E): COPY OF THE PETITION FOR STAY FILED ALONG WITH EXT P2(E) APPEAL.
P4(F): COPY OF THE PETITION FOR STAY FILED ALONG WITH EXT P2(F) APPEAL.
P5: COPY OF THE R.R. NOITCE DATED 19.01.2015.
P5(A): COPY OF THE R.R NOITCE DATED NIL.
P5(B): COPY OF THE R.R NOITCE DATED NIL.
P5(C): COPY OF THE R.R NOITCE DATED NIL.
P5(D): COPY OF THE R.R NOITCE DATED NIL.
P5(E): COPY OF THE R.R NOITCE DATED NIL.
P5(F): COPY OF THE R.R NOITCE DATED NIL.

RESPONDENT(S)' EXHIBITS: - NIL

/TRUE COPY/

P.A. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 9723 of 2015

Dated this the 26th 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 Exts.P1 series of assessment orders passed under the KVAT Act, the petitioner preferred Exts.P2 series of appeals and Exts.P3 series of delay condonation petitions and Exts.P4 series of stay petitions before the 2nd respondent. It is the case of the petitioner that even before consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Ext.P5 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 Exts.P3 series of delay condonation petitions and Exts.P4 series of stay petitions, 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 pursuant to Ext.P5, for recovery of amounts confirmed against the petitioner by Ext.P1 order, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Exts.P3 series of delay condonation petitions and Exts.P4 series of stay petitions and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

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