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. 9729 of 2015 (M)
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PETITIONER(S) :
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MIRAGE MEDICAL EQUIPMENTS (P) LTD.,
5/639 Q, CITY GATE, MINI BYEPASS ROAD,
KOZHIKODE- 673 006, REPRESENTED BY ITS
DIRECTOR REJITH SRINIVAS, VYDURYA APARTMENTS,
MINI BYEPASS ROAD, KOZHIKODE- 673 006.

BY ADVS.SRI.T.G.MADHAVANUNNI
SRI.C.S.ARUN SHANKAR
SMT.REVATHY P.NAIR

RESPONDENT(S) :
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1. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM- 695 033.

2. THE COMMERCIAL TAX OFFICER,
3RD CIRCLE, COMMERCIAL TAXES, KOZHIKODE- 673 006.

3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE- 673 006.

4. THE DEPUTY TAHSILDAR (RR),
KOZHIKODE- 673 020.

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

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

Msd.

**WP(C).No. 9729 of 2015 (M)**
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**APPENDIX**

**PETITIONER(S)' EXHIBITS**
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**EXT.P1:** **TRUE COPY OF THE ASSESSMENT ORDER DATED 02.07.2014 ISSUED BY THE 2ND RESPONDENT FOR THE PERIOD 2013-14.**

**EXT.P1(A):** **TRUE COPY OF THE DEMAND NOTICE DATED 09.07.2014 ISSUED BY THE 2ND RESPONDENT ALONG WITH THE ASSESSMENT ORDER.**

**EXT.P2:** **TRUE COPY OF THE APPEAL DATED 20.03.2015 FILED BY THE PETITIONER FOR THE PERIOD 2013-14.**

**EXT.P3:** **TRUE COPY OF THE PETITION DATED 20.03.2015 FOR STAY OF COLLECTION OF TAX & INTEREST FOR THE YEAR 2013-14.**

**EXT.P4:** **TRUE COPY OF REVENUE RECOVERY NOTICE DATED 29.10.2014 ISSUED BY THE 4TH RESPONDENT FOR RECOVERY OF THE AMOUNT OF RS.3,44,524/- DEMANDED FOR THE YEAR 2013-14.**

**RESPONDENT(S)' EXHIBITS**
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**NIL**

**//TRUE COPY//**

**P.A.TO JUDGE.**

Msd.

**A.K.JAYASANKARAN NAMBIAR, J.**
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**W.P.(C). No. 9729 of 2015**
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**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 Ext.P1 of assessment order passed under the KVAT Act, the petitioner preferred Ext.P2 appeal and Ext.P3 stay petition before the 3rd respondent. It is the case of the petitioner that even before consideration of the stay petition by the 3rd 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 3rd 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

steps pursuant to Ext.P4, for recovery of amounts confirmed against the petitioner by Ext.P1 order, shall be kept in abeyance till such time as the 3rd respondent passes orders, as directed, in Ext.P3 stay petition and communicates the same to the petitioner.

Sd/-
**A.K.JAYASANKARAN NAMBIAR**
**JUDGE**

das