

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. 9730 of 2015 (M)

PETITIONER(S) :

**ABDUL RAZACK.P,
PROPRITOR, ROYAL TRADERS,
DOWN HILL, MALAPPURAM- 676 505.**

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

RESPONDENT(S) :

- 1. THE COMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM- 695 033.**
- 2. THE ASSISTANT COMMISSIONER,
SPECIAL CIRCLE, COMMERCIAL TAXES,
MALAPPURAM- 676 505.**
- 3. THE DEPUTY COMMISIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM- 682 013.**
- 4. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MALAPPURAM AT MANJERI- 676 121.**

BY GOVERNMENT PLEADER SMT.SOBAHA 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.

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER ALONG WITH DEMAND NOTICE DATED 31.12.2014 ISSUED BY THE 2ND RESPONDENT FOR THE PERIOD 2013-14.

EXHIBIT P2: TRUE COPY OF THE APPEAL DATED 23.01.2015 FILED BY THE PETITIONER FOR THE PERIOD 2013-14 (WITHOUT EXHIBITS).

EXHIBIT P3: TRUE COPY OF THE PETITION DATED 23.01.2015 FOR STAY OF COLLECTION OF TAX & INTEREST FOR THE YEAR 2013-14.

EXHIBIT P4: TRUE COPY OF REVENUE RECOVERY NOTICE DATED 07.03.2015 ISSUED BY THE 4TH RESPONDENT FOR RECOVERY OF THE AMOUNT OF RS.2,54,293/- DEMANDED FOR THE YEAR 2013-14.

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 9730 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 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