

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. 9747 of 2015 (P)

PETITIONER(S):

**V. THAMBI, M/S.INTO KALYAN INDUSTRIES,
NEELESWARAM P.O., ERNAKULAM-683 574.**

**BY ADVS.SRI.P.N.DAMODARAN NAMBOODIRI,
SMT.K.P.RANI.**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER - I,
DEPARTMENT OF COMMERCIAL TAXES,
ANGAMALY-683 572.**
- 2. ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM-682 011.**
- 3. THE INSPECTING ASST. COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MATTANCHERRY-682 002.**

BY GOVT. 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:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE ASSESSMENT ORDER NO.32150862549/2013-14
DATED 14/11/2014 PASSED BY THE FIRST RESPONDENT FOR THE
YEAR 13-14.
- EXT.P2 COPY OF THE FIRST APPEAL DATED 03/02/2015 FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 13-14.
- EXT.P3 COPY OF THE STAY PETITION DATED 03/02/2015 FOR THE YEAR 13-14
ISSUED BY THE 2ND RESPONDENT.
- EXT.P4 COPY OF THE REVENUE RECOVERY NOTICE NO.RRC-145/2014-15
DATED 20/02/2015 ISSUED BY THE 3RD RESPONDENT FOR
THE YEAR 13-14.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

PA. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.
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W.P.(C). No. 9747 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 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.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 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 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