

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 27TH DAY OF MARCH 2015/6TH CHAITHRA, 1937

WP(C).No. 10020 of 2015 (B)

PETITIONER(S):

**M/S.KUNHIKANNAN JEWELLERY
(PRESENTLY KNOWN AS M/S.KRISHNA JEWELS)
BANK ROAD, KANNUR, REPRESENTED BY ITS
MANAGING PARTNER SHRI C.V.RAVEENDRANATH**

**BY ADVS.SRI.T.M.SREEDHARAN (SR.)
SRI.V.P.NARAYANAN
SMT.DIVYA RAVINDRAN**

RESPONDENT(S):

**1.THE ASSISTANT COMMISSIONER (KVAT)-II,
SPECIAL CIRCLE, COMMERCIAL TAXES, KANNUR 670 001.**

**2.THE DEPUTY COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES,
NIRMAL ARCADE, ERNAHIPALAM, KOZHIKODE 670 006.**

**3.THE STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY TO GOVERNMENT
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM 695 001.**

R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
27-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF ORDER NO.32120254102/09-10 DATED 7.2.2015 ALONG WITH DEMAND NOTICE PASSED BY THE FIRST RESPONDENT.

EXT.P2: COPY OF MEMORANDUM OF APPEAL DATED 23.3.2015 SUBMITTED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.

EXT.P2(A): COPY OF STAY PETITION DATED 23.3.2015 SUBMITTED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.

EXT.P2(B): COPY OF EARLY HEARING PETITION DATED 23.3.2015 SUBMITTED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.10020 OF 2015 (B)

Dated this the 27th day of March, 2015

J U D G M E N T

Against Ext.P1 assessment order under the KVAT Act, the petitioner had preferred Ext.P2 appeal together with Ext.P2(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 taken by the respondents for recovery of the amounts confirmed against the petitioner by Ext.P1 assessment order.

2. I have heard the learned counsel appearing for the petitioner and also the learned Government Pleader appearing 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:

1. The 2nd respondent shall consider and pass orders on Ext.P2(a) stay petition within a period of two months from the date of receipt of a copy of this

judgment, after hearing the petitioner.

2.Recovery steps for recovery of amounts confirmed against petitioner pursuant to Ext.P1 assessment order shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp