

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**MONDAY, THE 30TH DAY OF MARCH 2015/9TH CHAITHRA, 1937**

**WP(C).No. 10056 of 2015 (F)**  
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**PETITIONER(S) :**  
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**M/S.MADHAVARAJA CLUB,  
ENGLISH CHURCH ROAD, PALAKKAD,  
REPRESENTED BY ITS SECRETARY, C.PRADEEPKUMAR MENON.**

**BY ADVS.SRI.HARISANKAR V. MENON  
SMT.MEERA V.MENON**

**RESPONDENT(S) :**  
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- 1. COMMERCIAL TAX OFFICER,  
1ST CIRCLE, PALAKKAD - 678 001.**
- 2. ASST.COMMISSIONER (APPEALS),  
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD -678 001.**
- 3. INSPECTING ASST.COMMISSIONER,  
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD - 678 001.**

**BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 30-03-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

Msd.

**APPENDIX**

**PETITIONER(S)' EXHIBITS**  
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- EXT.P1: COPY OF ORDER ISSUED BY THE 1ST RESPONDENT  
DATED 20.09.2014.**
- EXT.P1(A): COPY OF ORDER ISSUED BY THE 1ST RESPONDENT  
DATED 20.09.2014.**
- EXT.P1(B): COPY OF ORDER ISSUED BY THE 1ST RESPONDENT  
DATED 20.09.2014.**
- EXT.P2: COPY OF APPEAL FILED BY THE PETITIONER BEFORE  
THE 2ND RESPONDENT DATED 31.10.2014**
- EXT.P2(A): COPY OF APPEAL FILED BY THE PETITIONER BEFORE  
THE 2ND RESPONDENT DATED 28.01.2015.**
- EXT.P2(B): COPY OF APPEAL FILED BY THE PETITIONER BEFORE  
THE 2ND RESPONDENT DATED 28.01.2015.**
- EXT.P3: COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE  
THE 2ND RESPONDENT DATED 31.10.2014.**
- EXT.P3(A): COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE  
THE 2ND RESPONDENT DATED 29.01.2015.**
- EXT.P3(A): COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE  
THE 2ND RESPONDENT DATED 29.01.2015.**

**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. 10056 of 2015**  
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**Dated this the 30<sup>th</sup> 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 series of assessment orders passed under the KVAT Act, the petitioner preferred Ext.P2 series of appeals and Ext.P3 series of stay petitions before the 2<sup>nd</sup> respondent. The grievance of the petitioner is that even before considering the stay petition, the respondents are taking steps to recover the amounts confirmed against the petitioner by Ext.P1 series of orders.

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 2<sup>nd</sup> respondent to consider and pass orders on Ext.P3 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 for recovery of amounts confirmed against the

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petitioner by Ext.P1 order, shall be kept in abeyance till such time as the 2<sup>nd</sup> respondent passes orders, as directed, in Ext.P3 series of stay petitions and communicates the same to the petitioner.

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

das