

**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. 10067 of 2015 (G)**  
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**PETITIONER :**  
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**BALU GEORGE,  
VALLUVASSERIL HARDWARES, 28/555,  
KADAVANTHRA, ERNAKULAM, KOCHI,PIN-682 020**

**BY ADV. SRI.R.MURALIDHARAN (AROOR)**

**RESPONDENT(S):**  
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- 1. THE COMMERCIAL TAX OFFICER,  
KVAT SECOND CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,  
TRIPUNITHURA,PIN-682 301**
- 2. THE DEPUTY COMMISSIONER (APPEALS),  
DEPARTMENT OF COMMERCIAL TAXES,  
ERNAKULAM, PIN-682 015.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,  
DEPARTMENT OF COMMERCIAL TAXES, CIVIL STATION,  
KAKKANAD, ERNAKULAM,PIN-682 030**

**R1 TO R3 BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN**

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

**sts**

**WP(C).NO.10067/2015**

**APPENDIX**

**PETITIONER'S EXHIBITS:**

- P1 COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT UNDER KVAT ACT, FOR 2012-2013, DATED 19/01/2015, TOGETHER WITH THE STATUTORY DEMAND NOTICE**
- P2 COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT AGAINST EXT.P1 ORDER, DATED 11/03/2015.**
- P3 COPY OF THE INTERLOCUTORY APPLICATION FOR STAY, FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT, DATED 11/03/2015**

**RESPONDENT'S EXHIBITS: NIL**

**/TRUE COPY/**

**P.A.TO.JUDGE**

**sts**

**A.K.JAYASANKARAN NAMBIAR, J.**

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**W.P.(C) No.10067 of 2015 (G)**

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Dated this the 27<sup>th</sup> day of March, 2015

**JUDGMENT**

The petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003. Against Ext.P1 assessment order for the assessment year 2012 - 2013, the petitioner preferred Ext.P2 appeal along with Ext.P3 stay petition before the 2<sup>nd</sup> respondent. It is the case of the petitioner that even before a consideration of the stay petition by the 2<sup>nd</sup> respondent, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P1 assessment order.

2. I have heard Sri.R.Muraleedharan, the learned counsel appearing for petitioner and Smt.Sobha Annamma Eappen, learned Government Pleader 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 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 order to be passed by the 2<sup>nd</sup> respondent shall contain reasons for the decision arrived at by him.

Coercive steps for recovery of the amounts confirmed against the petitioner by Ext.P1 assessment order, shall be kept in abeyance till such time as the 2<sup>nd</sup> respondent passes orders, as directed above, and communicates the same to the petitioner.

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

AMV/28/03/