

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. 10094 of 2015 (J)

PETITIONER(S):

**SREEPADAM AGENCIES, ABM BUILDINGS,
TRIKARIPUR, HOSDURG TALUK,
KASARAGOD DISTRICT, PIN-671 310,
REP. BY MANAGING PARTNER
SRI.PREJISH APPUKUTTAN NAIR.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM),
SRI.K.S.HARIHARAN NAIR.**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
HOSDURG, KASARAGOD DISTRICT-670 312.**
- 2. THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL,
NOORANI, PALAKKAD-678 004.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KASARAGOD-671 112.**

BY GOVT. 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:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE ASSESSMENT ORDER DATED 10/06/2011 OF THE 1ST RESPONDENT FOR THE YEAR 2008-09.
- EXT.P2 COPY OF THE ORDER DATED 25/07/2012 OF THE DY. COMMISSIONER (APPEALS), KOZHIKODE IN RESPECT OF EXT.P1 ORDER.
- EXT.P3 COPY OF THE APPEAL MEMORANDUM FOR 2008-09 AGAINST EXT.P2.
- EXT.P4 COPY OF THE DELAY CONDONATION PETITION.
- EXT.P5 COPY OF THE STAY PETITION.
- EXT.P6 COPY OF THE NOTICE DATED 28/09/2012 ISSUED BY THE 3RD RESPONDENT.
- EXT.P7 COPY OF THE CERTIFICATE ISSUED BY THE 1ST RESPONDENT DATED 26/03/2015 SHOWING THE PAYMENT OF Rs.1,65,000/- FOR THE YEAR 2008-2009.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.A. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 10094 of 2015

Dated this the 27th 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.P2 order of penalty passed under the KVAT Act, the petitioner preferred Ext.P3 appeal and Ext.P4 delay condonation petition and Ext.P5 stay petition before the 2nd 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.P2 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.P4 condonation of delay petition and Ext.P5 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 for recovery of

amounts confirmed against the petitioner by Ext.P2 order, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Exts.P4 and P5 and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das