

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. 10147 of 2015 (P)

PETITIONER:

**M/S.PAISONS,T.D.EAST SANNIDHI ROAD,
ERNAKULAM,PIN-682035,REPRESENTED BY ITS
MANAGING PARTNER D.GOPALAKRISHNAN.**

BY ADV.SRI.MOHAMMED RAFIQ

RESPONDENTS:

- 1. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES,ERNAKULAM,PIN-682015.**
- 2. THE COMMERCIAL TAX OFFICER, 2ND CIRCLE,
ERNAKULAM,PIN-682018.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES,ERNAKULAM,PIN-682030.**
- 4. THE STATE OF KERALA,REPRESENTED BY THE
SECRETARY,TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT,TRIVANDRUM,
PIN-695001.**

R1 TO R4 BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

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

pk

W.P(C) NO.10147/2015

APPENDIX

PETITIONER'S EXHIBITS:

**EXT.P1:THE TRUE COPY OF THE ASSESSMENT ORDER NO.32070200815/2012-13
DATED 15.12.2014 PASSED BY THE 2ND RESPONDENT.**

**EXT.P2:THE TRUE COPY OF THE APPEAL DATED 23.3.2015 FILED BY THE
PETITIONER BEFORE THE 1ST RESPONDENT.**

**EXT.P3:THE TRUE COPY OF THE APPLICATION FOR CONDONATION OF DELAY
DATED 23.3.2015 FILED BY THE PETITIONER BEFORE THE 1ST
RESPONDENT.**

**EXT.P4:THE TRUE COPY OF THE APPLICATION FOR STAY DATED 23.3.2015 FILED
BY THE PETITIONER BEFORE THE 1ST RESPONDENT.**

**EXT.P5:THE TRUE COPY OF THE DEMAND NOTICE NO.A5-321/15
DATED 07.02.2015 ISSUED BY THE 3RD RESPONDENT UNDER SECTION 7
OF THE KERALA REVENUE RECOVERY ACT, 1968.**

RESPONDENT'S EXHIBITS: **NIL**

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.10147 OF 2015 (P)

Dated this the 30th day of March, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Kerala Value Added Tax Act, 2003, the petitioner has preferred Ext.P2 appeal before the 1st respondent. Along with the appeal, the petitioner has also preferred Ext.P3 petition for condonation of delay and Ext.P4 stay petition before the 1st respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued through Ext.P5 demand notice for recovery of the amounts confirmed 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 1st respondent shall consider and pass orders on Ext.P3 petition for condonation of delay and Ext.P4 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 by Ext.P1 assessment order shall be kept in abeyance till orders are passed by the 1st respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp