

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. 10194 of 2015 (Y)

PETITIONER(S):

**USHA GOPALAKRISHNAN,
PROPRIETRESS, ENCORE SALES CORPORATION,
TRIPUNITHURA.**

**BY ADVS.SRI.K.N.SREEKUMARAN
SRI.P.D.UNNIKKANNAN NAIR**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
1ST CIRCLE, TRIPUNITHURA - 682 301.**
- 2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAX DEPARTMENT,
ERNAKULAM - 682 015.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM
AT KAKKANAD - 682 030.**

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:**

msv/

WP(C).No. 10194 of 2015 (Y)

APPENDIX

PETITIONER(S)' EXHIBITS:

**EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER BEARING NO.32071019387/12-13
DTD.31.1.2015 ISSUED TO PETITIONER BY THE 1ST RESPONDENT.**

**EXT.P2: TRUE COPY OF THE ASSESSMENT ORDER BEARING NO.32071019387/13-14
DATED 30.1.2015 ISSUED TO PETITIONER BY THE 1ST RESPONDENT.**

**EXT.P3: TRUE COPY OF APPEAL AGAINST EXT.P1 ORDER FILED BEFORE THE
2ND RESPONDENT ON 20.3.2015.**

**EXT.P3(a): TRUE COPY OF THE APPLICATION FOR EARLY HEARING FILED IN EXT.P3
APPEAL ON 20.3.2015.**

**EXT.P3(b): TRUE COPY OF THE APPLICATION FOR STAY FILED IN EXT.P3 APPEAL ON
20.3.2015.**

**EXT.P4: TRUE COPY OF THE APPEAL AGAINST EXT.P2 ORDER FILED BEFORE THE
2ND RESPONDENT ON 20.3.2015.**

**EXT.P4(a): TRUE COPY OF THE APPLICATION FOR EARLY HEARING FILED IN EXT.P4
APPEAL ON 20.3.2015.**

**EXT.P4(b): TRUE COPY OF THE APPLICATION FOR STAY FILED IN EXT.P4 APPEAL ON
20.3.2015.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.10194 OF 2015 (Y)

Dated this the 30th day of March, 2015

J U D G M E N T

Against Exts.P1 and P2 assessment orders under the KVAT Act, the petitioner has preferred Exts.P3 and P4 appeals before the 2nd respondent. Along with the appeals, the petitioner has also preferred Exts.P3(b) and P4(b) stay petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petitions, recovery steps are sought to be pursued for recovery of the amounts confirmed by Exts.P1 and P2 assessment orders.

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 Exts.P3(b) and P4(b) stay petitions 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 Exts.P1 and P2 assessment orders 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