

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. 10195 of 2015 (Y)

PETITIONER :

**KATTAPPANA MOTORS INDIA PVT.LTD
KATTAPPANA, PIN – 685 508
REPRESENTED BY SONY KURIEN, MANAGING DIRECTOR)**

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

RESPONDENT(S) :

- 1. ASSISTANT COMMISSIONER
COMMERCIAL TAXES, SPECIAL CIRCLE
THODUPUZZHA – 685 685.**
- 2. DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM – 682 015.**
- 3. INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, IDUKKI AT KATTAPPANA – 685 686.**
- 4. K VAT TRIBUNAL
COMMERCIAL TAXES, ERNAKULAM
REPRESENTED BY ITS SECRETARY – 682 015.**
- 5. K VAT TRIBUNAL
COMMERCIAL TAXES
ADDL. BENCH, KOTTAYAM
REPRESENTED BY ITS ASSISTANT SECRETARY – 695 001.**

R1 TO R3 BY GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

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

Mn

...2/-

APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : COPY OF THE ASSESSMENT ORDER DATED 7.2.2013 FOR 2010-11
ISSUED BY THE 1ST RESPONDENT.
- EXT.P2 COPY OF THE APPELLATE ORDER DATED 30.9.2013 IN KVAT 788/2013
ISSUED BY THE 2ND RESPONDENT.
- EXT.P3 COPY OF THE APPEL MEMORANDUM FOR 2010-11 IN FORM 31 FILED
ON 12.2.2014 FILED BEFORE THE 4TH RESPONDENT.
- EXT.P3(a) COPY OF THE STAY PETITION FILED ON 12.2.2014 FILED IN EXT. P3
APPEAL BEFORE THE 4TH RESPONDENT.
- EXT.P3(b) COPY OF THE EARLY HEARING PETITION FILED ON 12.2.2014 FILED IN
EXT.P3 APPEAL BEFORE THE 4TH RESPONDENT.
- EXT.P4 COPY OF THE DEMAND NOTICE NO. A7-916/2012-13 (RRC 57/2012-13)
DATED 7.3.2013 ISSUED BY THE 3RD RESPONDENT.
- EXT.P5 COPIES OF THE CASH PAYMENT RECEIPTS ISSUED BY THE 3RD
RESPONDENT.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.S. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.10195 OF 2015 (Y)

Dated this the 30th day of March, 2015

J U D G M E N T

Against Ext.P2 first appellate order under the KVAT Act, the petitioner has preferred Ext.P3 appeal before the 4th respondent. Along with the appeal, the petitioner has also preferred Ext.P3(a) stay petition before the 4th 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.P4 demand notice for recovery of the amounts confirmed by Ext.P2 first appellate 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 4th respondent shall consider and pass orders on Ext.P3(a) 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.P2 first appellate order shall be kept in abeyance till orders are passed by the 4th respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp