IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 9TH DAY OF APRIL 2015/19TH CHAITHRA, 1937

WP(C).No. 10237 of 2015 (D)

PETITIONER(S):

M/S.KARAKULAM SERVICE CO-OPERATIVE BANK LTD. AGED 55 YEARS
KP 1/384, KARAKULAM P.O., THIRUVANANTHAPURAM -695 564
REPRESENTED BY SREELATHA S., SECRETARY.

BY ADVS.SRI.T.M.SREEDHARAN (SR.)
SRI.V.P.NARAYANAN
SMT.DIVYA RAVINDRAN

RESPONDENT(S):
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1. THE INCOME TAX OFFICER, WARD-1 (1), TRIVANDRUM.

2. THE COMMISSIONER OF INCOME TAX (APPEALS)
2ND FLOOR, AAYAKAR BHAVAN, KOWDIAR
THIRUVANANTHAPURAM.

3. THE INCOME TAX OFFICER, WARD 2(3)
OFFICE OF THE JOINT COMMISSIONER OFINCOME TAX
RANGE-2, AAYAKAR BHAVAN, KAWDIAR
TRIVANDRUM - 695 003.

4. THE MANAGER
TRIVANDRUM DISTRICT CO-OPERATIVE BANK LTD
NEDUMANGAD MAIN BRANCH, TRIVANDRUM.

R3 BY ADV. SRI.T.R.HARIKUMAR, SC,
THIRUVANANTHAPURAM DIST.CO.OP.BANK
R BY SRI.K.M.V.PANDALAI, INCOME TAX DEPARTMENT

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
09-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 10237 of 2015 (D)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P-1:	**TRUE COPY OF THE ASSESSMENT ORDER AND DEMAND NOTICE DATED 4.3.2013 ISSUED BY THE IST RESPONDENT**
EXT.P-2:	**TRUE COPY OF THE ASSESSMENT ORDER DATED 25.12.2010 U/S.143 (3) ISSUED BY THE IST RESPONDENT**
EXT.P-3:	**TRUE COPIES OF THE ASSESSMENT ORDER AND DEMAND NOTICE FOR THE ASSESSMENT YEAR 2008-09 ISSUED BY THE IST RESPONDENT DATED 24.3.2014**
EXT.P-4:	**TRUE COPY OF THE MEMORANDUM OF APPEAL 3.4.2013 FOR THE AY: 2007-08**
EXT.P-4(A):	**TRUE COPY OF THE NOTICE OF POSTING DATED 12.12.2014**
EXT.P-5:	**TRUE COPY OF THE NOTICE DATED 24.3.2015 U/S.226(3) ISSUED BY THE 3RD RESPONDENT.**

RESPONDENT'S EXHIBITS:-
--- **NIL**

// True copy //

PA to Judge

das

A.K.JAYASANKARAN NAMBIAR, J.
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W.P.(C). No. 10237 of 2015
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Dated this the 9th day of April, 2015

JUDGMENT

The Petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003, hereinafter referred to as 'KVAT Act'. Against Ext.P1 assessment order passed under the KVAT Act for the assessment year 2007-08, the petitioner preferred Ext.P4 appeal and Ext.P6 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.P1 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.P6 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.P1 order, shall be kept in abeyance till such time as the 3rd respondent passes orders, as directed, in Ext.P6 stay petition and communicates the same to the petitioner.

sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das