

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. 10242 of 2015 (E)

PETITIONER:

**SMT.SALI RONY, KERALA TRADERS,
ARAKKULAM, THODUPUZHA.**

**BY ADVS.SMT.S.K.DEVI
SMT.P.K.MAYA DEVI**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER II,
DEPT. OF COMMERCIAL TAXES II CIRCLE,
THODUPUZHA - 685 554.**
- 2. THE KERALA VALUE ADDED TAX
APPELLATE TRIBUNAL, ADDL. BENCH,
KOTTAYAM - 686 001.**
- 3. THE VILLAGE OFFICER, ARAKKULAM VILLAGE,
ARAKKULAM - 685 591.**

BY GOVERNMENT 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:**

mbr/

WP(C).No. 10242 of 2015 (E)

APPENDIX

PETITIONER'S EXHIBITS:

EXHIBIT P1 : TRUE COPY OF THE ASSESSMENT ORDER NO.32061410122/09-10
DATED 23.8.2011.

EXHIBIT P2 : TRUE COPY OF THE ORDER NO.KVATA 2495 OF 2011 DATED 11.1.2012.

EXHIBIT P3 : TRUE COPY OF THE TRIBUNAL ORDER NO.TA(VAT)133 OF 2012
DATED 2.1.2014.

EXHIBIT P4 : TRUE COPY OF THE C FORM SERIAL NO.95 C 1831746.

EXHIBIT P5 : TRUE COPY OF THE REVIEW PETITION DATED 24.6.2014.

EXHIBIT P6 : TRUE COPY OF THE CERTIFICATE FROM OFFICE OF THE
2ND RESPONDENT.

RESPONDENT'S EXHIBITS:

- NIL

/TRUE COPY/

P.A. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.10242 of 2015 (E)

.....
Dated this the 30th day of March, 2015

JUDGMENT

The petitioner is an assessee under the Kerala Value Added Tax Act, 2003 [for short, the 'Act']. Against Ext.P3 order of the Appellate Tribunal, that confirmed a demand against the petitioner under the Act, the petitioner preferred Ext.P5 review petition before the Appellate Tribunal.

2. It is the contention of the petitioner that, although the review petition was heard by the Appellate Tribunal on 26.02.2015, no orders have been passed by the Appellate Tribunal till date, and in the meanwhile, recovery steps have been initiated against the petitioner for recovery of the amounts confirmed against him by the orders against which the appeals were filed before the Tribunal.
3. I have heard Sri.S.K.Devi, the learned counsel for the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader for the respondents.
4. On a consideration of the facts and circumstances of the case and submissions made across the Bar, I dispose the writ petition with a direction to the 2nd respondent Tribunal to consider and

pass orders on Ext.P5 review petition preferred by the petitioner within a period of two months from the date of receipt of a copy of this judgment.

Recovery steps for recovery of the amounts confirmed against the petitioner, by the orders against which the appeals were filed before the Tribunal, shall be kept in abeyance, till such time as the 2nd respondent passes orders, as directed above, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/30/03/