

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 31ST DAY OF MARCH 2015/10TH CHAITHRA, 1937

WP(C).No. 10368 of 2015 (U)

PETITIONER :

**P.B.MOHAMMED DILAWAR,
M/S. NEW KERALA TIMBERS AND SITHARA PLASTICS,
POOVARANY.P.O., PALA, KOTTAYAM DISTRICT.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
PALA-686 575.**
- 2. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY OFFICE, TALUK OFFICE,
MEENACHIL, PALA-686 575.**

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 31-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE RETURN FOR THE YEAR 2005-06 FILED BY THE PETITIONER DATED 15/04/2006.**
- P1(A) COPY OF THE RETURN FOR THE YEAR 2006-07 FILED BY THE PETITIONER DATED 28/04/2007**
- P1(B) COPY OF THE RETURN FOR THE YEAR 2007-08 FILED BY THE PETITIONER DATED 28/04/2008**
- P2 COPY OF THE LETTER FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DATED 04/02/2010**
- P3 COPY OF THE ORDER ISSUED BY THE 1ST RESPONDENT DATED 21/03/2014.**
- P4 COPY OF THE NOTICE IN FORM NO.1 ISSUED BY THE 2ND RESPONDENT DATED 02/03/2015**
- P4(A) COPY OF THE NOTICE IN FORM NO.10 ISSUED BY THE 2ND RESPONDENT DATED 02/03/2015**
- P5 COPY OF THE REPRESENTATION FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.10368 of 2015 (U)

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Dated this the 31st day of March, 2015

JUDGMENT

The petitioner, who is stated to be entitled to certain amounts by way of refund under the Kerala Value Added Tax Act, 2003, is aggrieved by the steps taken by the respondents to recover the KVAT dues in respect of the subsequent assessment years even before granting the refunds, that he is entitled to. It is stated that, he has preferred Ext.P5 representation before the 1st respondent, narrating the said facts and the same is pending consideration before the said respondent. In the writ petition, the petitioner prays for a direction to the 1st respondent to pass orders on Ext.P5 representation and in the meanwhile to keep the recovery steps in abeyance.

2. I have heard Sri.Harisankar V.Menon, the learned counsel for the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case and also the submissions made across the Bar, I dispose the writ petition with a direction to the 1st respondent to consider and pass orders on Ext.P5 representation within a period of two

months from the date of receipt of a copy of this judgment, after hearing the petitioner.

The recovery steps pursuant to Exts.P4 and P4(a) shall be kept in abeyance, till such time, as the 1st respondent passes orders, as directed above, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/31/03/

