

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. 10382 of 2015 (W)

PETITIONER:

**KALYAN SILKS TRICHUR (P) LTD.,
KURIACHIRA, OLLUR, THRISSUR - 680 006,
(REPRESENTED BY MANAGING DIRECTOR
T.S.PATTABHIRAMAN)**

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

RESPONDENT(S):

- 1. ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, SPECIAL CIRCLE,
THRISSUR - 680 001.**
- 2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM - 682 015.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, THRISSUR - 68001.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNNA EAPEN

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

mbr/

APPENDIX

PETITIONER'S EXHIBITS:

- EXHIBIT P1 :** TRUE COPIES OF THE SAMPLE STAY ORDERS FOR THE MONTHS OF 5/14 & 8/14 ISSUED BY THE 2ND RESPONDENT.
- EXHIBIT P2 :** TRUE COPY OF THE ASSESSMENT ORDER DATED 12.12.2014 FOR 10/2014 ISSUED BY THE 1ST RESPONDENT.
- EXHIBIT P3 :** TRUE COPY OF THE APPEAL FILED AGAINST EXT.P2 BEFORE THE 2ND RESPONDENT ON 6.1.2015.
- EXHIBIT P4 :** TRUE COPY OF THE DEMAND NOTICE BEARIANG NO.17-61/15 RR NO.434/2014-15 RRC NO.146/2014-15 DATED 8.1.2015 ISSUED BY THE 3RD RESPONDENT.
- EXHIBIT P5 :** TRUE COPY OF THE LETTER FOR PAYMENT OF 30% TAX FOR 10/2014 FILED BEFORE THE 3RD RESPONDENT.
- EXHIBIT P6 :** TRUE COPY OF THE STAY ORDER DATED 10.2.2015 IN KVAT - 52/2015 ISSUED BY THE 2ND RESPONDENT.
- EXHIBIT P7 :** TRUE COPY OF THE ASSESSMENT ORDER DATED 7.2.2015 FOR 11/2014 ISSUED BY THE 1ST RESPONDENT.
- EXHIBIT P8 :** TRUE COPY OF THE APPEAL FILED AGAINST EXT. P7 BEFORE THE 2ND RESPONDENT ON 7.3.2015.
- EXT.P(A) :** TRUE COPY OF THE STAY APPLICATION FILED IN EXT. P8 APPEAL.
- EXHIBIT P9 :** TRUE COPY OF THE DEMAND NOTICE BEARING NO.A7-481/15 RR NO.564/2014-15 RRC NO.185/2014-15 DATED 3.3.2015 ISSUED BY THE 3RD RESPONDENT.
- EXHIBIT P10 :** TRUE COPY OF THE LETTER FOR PAYMENT OF 30% TAX FOR 11.2014 FILED BEFORE THE 3RD RESPONDENT.

RESPONDENT'S EXHIBITS:

- NIL

/TRUE COPY/

P.A. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.10382 of 2015 (W)

Dated this the 31st day of March, 2015

JUDGMENT

The petitioner, who is aggrieved by Exts.P2 and P7 assessment orders passed under the Kerala Value Added Tax Act, 2003, preferred Exts.P3 and P8 appeals before the 2nd respondent.

2. It is stated that, while the stay application filed along with Ext.P3 appeal was dismissed, the other stay application has not been considered by the 2nd respondent till date. It is pointed out, however, that the petitioner has paid 30% of the amounts confirmed against him by Exts.P2 and P7 orders during the pendency of the appeals. In the writ petition, Ext.P6 order dismissing the stay petition filed along with Ext.P3 appeal is impugned.

3. I have heard Sri.K.N.Sreekumaran, 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 also the submissions made across the Bar, and taking note of the fact that, the petitioner has already remitted 30% of the amounts confirmed against him by Exts.P2 and P7 orders, I

direct the 2nd respondent to consider and pass orders on Exts.P3 and P8 appeals, which are pending before him, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

I make it clear that, recovery steps for recovery of the balance amounts confirmed against the petitioner by Exts.P2 and P7 orders of assessment, 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/31/03/

