

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. 10417 of 2015 (B)

PETITIONER:

**M/S. C.R.TEXTILES, EACHUR.P.O.,
KANNUR - 670 008, REPRESENTED
BY ITS MANAGING PARTNER, SRI.C.RAJENDRAN.**

BY ADV. SRI.DALE P.KURIEN

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
III CIRCLE, KANNUR - 670 002.**
- 2. DEPUTY COMMISSIONER(APPEALS),
COMMERCIAL TAX DEPARTMENT,
KOZHIKODE - 650 004.**

BY 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:**

mbr/

APPENDIX

PETITIONER'S EXHIBITS:

- EXHIBIT P1 : TRUE COPY OF THE ASSESSMENT ORDER FOR THE MONTH OF APRIL, 2014 DATED 30.12.2014.
- EXHIBIT P2 : TRUE COPY OF THE ASSESSMENT ORDER FOR THE MONTH OF MAY, 2014 DATED 30.12.2014.
- EXHIBIT P3 : TRUE COPY OF THE ASSESSMENT ORDER FOR THE MONTH OF JUNE, 2014 DATED 30.12.2014.
- EXHIBIT P4 : TRUE COPY OF THE APPEAL FOR THE MONTH OF APRIL, 2014 DATED 23.1.2015.
- EXHIBIT P5 : TRUE COPY OF THE APPEAL FOR THE MONTH OF MAY, 2014 DATED 23.1.2015.
- EXHIBIT P6 : TRUE COPY OF THE APPEAL FOR THE MONTH OF JUNE, 2014 DATED 23.1.2015.
- EXHIBIT P7 : TRUE COPY OF THE STAY PETITION DATED 3.2.2015.
- EXHIBIT P8 : TRUE COPY OF THE STAY PETITION DATED 3.2.2015.
- EXHIBIT P9 : TRUE COPY OF THE STAY PETITION DATED 3.2.2015.
- EXHIBIT P10 : TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 20.3.2015.
- EXHIBIT P11 : TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 20.3.2015.
- EXHIBIT P12 : TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 20.3.2015.

RESPONDENT'S EXHIBITS: - NIL

/TRUE COPY/

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.10417 of 2015

.....
Dated this the 27th day of March, 2015

J U D G M E N T

Against Exts.P1, P2 and P3 assessment orders under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P4, P5 and P6 appeals and Exts.P7, P8 and P9 stay petitions before the 2nd respondent. It is the case of the petitioner that, even prior to considering the stay petition by the 2nd respondent, recovery steps have been initiated against him through Exts.P10, P11 and P12 revenue recovery notices, for recovery of the amounts confirmed by Exts.P1, P2 and P3 assessment orders.

2. I have heard the learned counsel for the petitioner and also the learned Government Pleader 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:

- i. The 2nd respondent shall consider and pass orders on Exts.P7, P8 and P9 stay petitions within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Coercive steps pursuant to Exts.P10, P11 and P12 revenue recovery notices shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 2nd respondent shall be a reasoned one adverting to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns

