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. 10435 of 2015 (D)

PETITIONER(S):

M/S. C.R.TEXTILES, EACHUR P.O.,
KANNUR-670008, REPRESENTED BY ITS MANAGING PARTNER,
SRI.C.RAJENDRAN

BY ADV. SRI.DALE P.KURIEN

RESPONDENT(S):
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1. **COMMERCIAL TAX OFFICER,**
   III CIRCLE, KANNUR-670002.

2. **DEPUTY COMMISSIONER (APPEALS),**
   COMMERCIAL TAX DEPARTMENT, KOZHIKODE-650004.

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:

PJ

WP(C).No. 10435 of 2015 (D)

APPENDIX

PETITIONERS' EXHIBITS

P1: COPY OF THE ASSESSMENT ORDER FOR THE MONTH OF JULY, 2014 DATED 30-12-2014

P2: COPY OF THE ASSESSMENT ORDER FOR THE MONTH OF AUGUST, 2014 DATED 30-12-2014

P3: COPY OF THE ASSESSMENT ORDER FOR THE MONTH OF SEPTEMBER, 2014 DATED 30-12-2014

P4: COPY OF THE ASSESSMENT ORDER FOR THE MONTH OF OCTOBER, 2014 DATED 30-12-2014

P5: COPY OF THE APPEAL FOR THE MONTH OF JULY, 2014 DATED 23-01-2015

P6: COPY OF THE APPEAL FOR THE MONTH OF AUGUST, 2014 DATED 23-01-2015

P7: COPY OF THE APPEAL FOR THE MONTH OF SEPTEMBER, 2014 DATED 23-01-2015

P8: COPY OF THE APPEAL FOR THE MONTH OF OCTOBER, 2014 DATED 23-01-2015

P9: COPY OF THE STAY PETITION DATED 3/2/15

P10: COPY OF THE STAY PETITION DATED 3/2/15

P11: COPY OF THE STAY PETITION DATED 3/2/15

P12: COPY OF THE STAY PETITION DATED 3/2/15

P13: COPY OF THE REVENUE RECOVERY NOTICE DATED 20/3/15

P14: COPY OF THE REVENUE RECOVERY NOTICE DATED 20/3/15

P15: COPY OF THE REVENUE RECOVERY NOTICE DATED 20/3/15

P16: COPY OF THE REVENUE RECOVERY NOTICE DATED 20/3/15

RESPONDENTS' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.
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W.P.(C). No. 10435 of 2015
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Dated this the 31st day of March, 2015

JUDGMENT

The Petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003, hereinafter referred to as 'KVAT Act'. Against Exts.P1 to P4 assessment orders passed under the KVAT Act, the petitioner preferred Exts.P5 to P8 appeals and Exts.P9 to P12 stay petitions before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Exts.P13 to P16 revenue recovery notices, for recovery of the amount confirmed in the assessment orders.

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 Exts.P9 to P12 stay petitions, 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 Exts.P1 to P4 orders, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Exts.P9 to P12 stay petitions and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das