

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 1ST DAY OF APRIL 2015/11TH CHAITHRA, 1937

WP(C).No. 10737 of 2015 (N)

PETITIONER :

**M/S.AVEES CORPORATION, NEHRU BAZAR, THRISSUR
REPRESENTED BY ITS PARTNE - A.J. JOY.**

**BY ADVS.SRI.K.I.MAYANKUTTY MATHER
SRI.R.JAIKRISHNA**

RESPONDENTS :

- 1. ASSISTANT COMMISSIONER-III,
SPECIAL CIRCLE, COMMERCIAL TAX OFFICE,
THRISSUR - 680 001.**
- 2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM - 682015.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, POOTHOLE, THRISSUR - 680004.**

R1 TO R3 BY GOVERNMENT PLEADER SRI. BOBY JOHN PULICKAPARAMBIL

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 01-04-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE ASSESSMENT ORDER FOR THE AY-2010-2011 (KVAT)
DT 3/3/2015.
- P2: COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE R2 FOR THE
AY 2010-2011 (KVAT) DT 19/3/2015.
- P2(A): COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE R2
FOR THE AY 2010-11 (KVAT) DT 19/3/2015.
- P3: COPY F THE REVENUE RECOVERY NOTICE ISSUED BY THE R3 UNDER
SECTION 7 OF THE KERALA REVENUE RECOVERY ACT (AY 2010-11)
DT 24/3/2015.

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.10737 of 2015

.....
Dated this the 1st day of April, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P2 appeal and Ext.P2(a) stay petition 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 Ext.P3 revenue recovery notice, for recovery of the amounts confirmed by Ext.P1 assessment order.

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 Ext.P2(a) stay petition 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 Ext.P3 revenue recovery notice 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 advertent 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

