

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. 10808 of 2015 (A)

PETITIONER(S) :

**M/S. AWARD BRIGHT ELECTRO PLATING WORK,
N.H.ROAD, CHIYYARAM, KURIYACHIRA P.O,
THRISSUR- 680 006, REPRESENTED BY ITS PARTNER
C.S.GIRIJA.**

**BY ADVS.SRI.P.N.DAMODARAN NAMBOODIRI
SMT.K.PRANI**

RESPONDENT(S) :

- 1. THE COMMERCIAL TAX OFFICER,
IVTH CIRCLE, COMMERCIAL TAXES,
THRISSUR DISTRICT- 680 001.**
- 2. THE ASST. COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR- 680 001.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR- 682 001.**

BY GOVERNMENT PLEADER SRI.BOBBOY JOHN PULIKAPARAMBIL

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

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER
NO.32081475925/2009-10 DATED 31.01.2015 FOR THE YEAR 2009-10
ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.**
- EXT.P1(A): TRUE COPY OF THE ASSESSMENT ORDER
NO.32081475925/2010-11 DATED 31.01.2015 FOR THE YEAR 2010-11
ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.**
- EXT.P1(B): TRUE COPY OF THE ASSESSMENT ORDER
NO.32081475925/2011-12 DATED 31.01.2015 FOR THE YEAR 2011-12
ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.**
- EXT.P1(C): TRUE COPY OF THE ASSESSMENT ORDER
NO.32081475925/2012-13 DATED 31.01.2015 FOR THE YEAR 2012-13
ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.**
- EXT.P2: TRUE COPY OF THE FIRST APPEAL DATED 26.03.2015 FILED BY
THE PETITIONER BEFORE THE 2ND RESPONDENT FOR
THE YEAR 2009-10.**
- EXT.P2(A): TRUE COPY OF THE FIRST APPEAL DATED 26.03.2015 FILED BY
THE PETITIONER BEFORE THE 2ND RESPONDENT FOR
THE YEAR 2010-11.**
- EXT.P2(B): TRUE COPY OF THE FIRST APPEAL DATED 26.03.2015 FILED BY
THE PETITIONER BEFORE THE 2ND RESPONDENT FOR
THE YEAR 2011-12.**
- EXT.P2(C): TRUE COPY OF THE FIRST APPEAL DATED 26.03.2015 FILED BY
THE PETITIONER BEFORE THE 2ND RESPONDENT FOR
THE YEAR 2012-13.**
- EXT.P3: TRUE COPY OF THE STAY PETITION DATED 26.03.2015 FOR
THE YEAR 2009-10 ISSUED BY THE 2ND RESPONDENT.**
- EXT.P3(A): TRUE COPY OF THE STAY PETITION DATED 26.03.2015 FOR
THE YEAR 2010-11 ISSUED BY THE 2ND RESPONDENT.**
- EXT.P3(B): TRUE COPY OF THE STAY PETITION DATED 26.03.2015 FOR
THE YEAR 2011-12 ISSUED BY THE 2ND RESPONDENT.**

WP(C).No. 10808 of 2015 (A)

**EXT.P3(C): TRUE COPY OF THE STAY PETITION DATED 26.03.2015 FILED BY
THE PETITIONER BEFORE THE 2ND RESPONDENT FOR
YEAR 2012-13.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 10808 of 2015

Dated this the 1st day of April, 2015

JUDGMENT

The Petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003, hereinafter referred to as 'KVAT Act'. Against Ext.P1 series of assessment orders passed under the KVAT Act, the petitioner preferred Ext.P2 series of appeals and Ext.P3 series of stay petitions before the 2nd respondent. The grievance of the petitioner is that even before considering the stay petition, the respondents are taking steps to recover the amounts confirmed against the petitioner by Ext.P1 series of 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 Ext.P3 series of 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 Ext.P1 series of orders, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Ext.P3 series of stay petitions and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das