

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. 10886 of 2015 (I)

PETITIONER :

**DAS BUILDERS,
NEAR AZHATHRIKKOVIL TEMPLE,
N.H. BYEPASS, NELLIKODE, KOZHIKODE
PIN-673016 REPRESENTED BY ITS
MANAGING PARTNER SHAM SUDHEER DAS.
AGED 43 YEARS.**

**BY ADVS.SRI.T.G.MADHAVANUNNI
SRI.C.S.ARUN SHANKAR
SMT.REVATHY P NAIR**

RESPONDENTS :

- 1. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM - 695033.**
- 2. THE COMMERCIAL TAX OFFICER, WORKS CONTRACT,
COMMERCIAL TAXES, KOZHIKODE - 673006.**
- 3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE - 673006.**
- 4. THE DEPUTY TAHSILDAR (RR), KOZHIKODE - 673020.**

R1 BY GOVERNMENT PLEADER SRI. BOBY JOHN PULICKAPARABIL

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

bp

WP(C).No. 10886 of 2015 (I)

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE ASSESSMENT ORDER ALONG WITH DEMAND NOTICE
DT 12/1/2015 ISSUED BY THE R2 FOR THE PERIOD 2010-11.**
- P2: COPY OF THE APPEAL DT 16/2/2015 FILED BY THE PETITIONER FOR THE
PERIOD 2010-11.**
- P3: COPY OF THE PETITION DT 16/2/2015 FOR STAY OF COLLECTION OF TAX &
INTEREST FOR THE YEAR 2010-11.**
- P4: COPY OF REVENUE RECOVERY NOTICE DT 20/3/2015 ISSUED BY THE R4 FOR
RECOVERY FOR THE AMOUNT OF TAX OF RS. 14.76,765/- DEMANDED FOR
THE YEAR 2010-11.**

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 10886 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 assessment order passed under the KVAT Act, the petitioner preferred Ext.P2 appeal and Ext.P3 stay petition before the 3rd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 3rd respondent, recovery steps have been initiated against him through Ext.P4 revenue recovery notice, 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 3rd respondent to consider and pass orders on Ext.P3 stay petition, 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 order, shall be kept in abeyance till such time as the 3rd respondent passes orders, as directed, in Ext.P3 stay petition and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das