

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. 10921 of 2015 (M)

PETITIONER(S):

**M.BASHEER,
PUNNAVILA VEEDU,
NAVAYIKULAM, MARUTHIKUKUNNU.P.O.,
THIRUVANANTHAPURAM.**

BY ADV. SRL.ANOOP BHASKAR

RESPONDENT(S):

**1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, ANCHAL 691 009.**

**2.THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM 691 001.**

**3.THE DEPUTY TAHSILDAR (REVENUE RECOVERY),
TALUK OFFICE, VARKALA 691 007.**

R BY GOVERNMENT PLEADER SRI.P.FAIZAL

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

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF ORDER NO.32021415692/2005-06 DATED 28.3.2014 ISSUED BY THE 1ST RESPONDENT.

EXT.P2: COPY OF THE DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER, DATED 28.3.2014.

EXT.P3: COPY OF THE RECOVERY NOTICE G1-11572/14 DATED 8.12.2014 IN FORM NO.1 ISSUED BY THE 3RD RESPONDENT.

EXT.P3(A): COPY OF THE RECOVERY NOTICE G1-11572/14 DATED 8.12.2014 IN FORM NO.10 ISSUED BY THE 3RD RESPONDENT.

EXT.P4: COPY OF THE RECOVERY NOTICE G1-11584/14 DATED 8.12.2014 IN FORM NO.1 ISSUED BY THE 3RD RESPONDENT.

EXT.P4(A): COPY OF THE RECOVERY NOTICE G1-11584/1 DATED 8.12.2014 IN FORM NO.10 ISSUED BY THE 3RD RESPONDENT.

EXT.P5: COPY OF THE MEMORANDUM OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 12.2.2015.

EXT.P6: COPY OF URGENT PETITION DATED 12.2.2015.

EXT.P7: COPY OF THE PETITION FOR CONDONATION OF DEALY, DATED 12.2.2015.

EXT.P8: COPY OF THE PETITION FOR STAY, DATED 12.2.2015.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.10921 OF 2015 (M)

Dated this the 1st day of April, 2015

J U D G M E N T

Against Ext.P1 assessment order under the KVAT Act, the petitioner had preferred Ext.P5 appeal before the 2nd respondent. Along with the appeal, the petitioner has also preferred Ext.P7 petition for condonation of delay and Ext.P8 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are taken by the respondents through Exts.P3 and P3(a) revenue recovery notices as confirmed by Ext.P1 assessment order.

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

1. The 2nd respondent shall consider and pass orders on Ext.P7 petition for condonation of delay and Ext.P8 stay petition within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

2.Recovery steps for recovery of amounts confirmed against petitioner pursuant to Ext.P1 assessment order shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp