

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 6TH DAY OF APRIL 2015/16TH CHAITHRA, 1937

WP(C).No. 11081 of 2015 (I)

PETITIONER(S):

**M/S.ARAFA PLYWOOD AND VENEERS
ORNA, ALLAPPRA, PERUMBAVOOR,
REPRESENTED BY ITS MANAGING PARTNER, C.M.ISMAIL.**

**BY ADVS.SRI.K.M.FIROZ
SMT.M.SHAJNA
SRI.S.KANNAN**

RESPONDENT(S):

**1.COMMERCIAL TAX OFFICER
COMMERCIAL TAXES DEPARTMENT,
2ND CIRCLE, PERUMBAVOOR 683 542.**

**2.THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES DEPARTMENT, ERNAKULAM. 682 015.**

**3.THE ASSISTANT COMMISSIONER (APPEALS)
COMMERCIAL TAXES DEPARTMENT, SALES TAX COMPLEX,
ERNAKULAM 682 015.**

**4.INSPECTING ASST. COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, MUVATTUPUZHA 683 574.**

R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
06-04-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE ASSESSMENT ORDER DTD. 4.11.2014 FOR THE YEAR 2008-09 ALONG WITH DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT.

EXT.P2: COPY OF THE APPEAL DTD. 31.1.2015 AGAINST THE ASSESSMENT ORDER FOR THE YEAR 2008-09 FILED BEFORE THE 2ND RESPONDENT AND PENDING BEFORE THE 3RD RESPONDENT.

EXT.P3: COPY OF THE STAY PETITION DTD. 31.1.2015 FOR THE YEAR 2008-09 FILED BEFORE THE 2ND RESPONDENT AND PENDING BEFORE THE 3RD RESPONDENT.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.11081 OF 2015 (I)

Dated this the 6th 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.P2 appeal together with Ext.P3 stay petition before the 2nd respondent, and is now pending before the 3rd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are taken by the respondents for recovery of the amounts confirmed against the petitioner 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 3rd respondent shall consider and pass orders on Ext.P3 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 3rd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp