

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 7TH DAY OF APRIL 2015/17TH CHAITHRA, 1937

WP(C).No. 11275 of 2015 (H)

PETITIONER :

**M/S.STEEL INDIA
MAIN ROAD, KOYILANDY, KOZHIKODE
REPRESENTED BY ITS PARTNER K.M. VASANTHA KUMAR.**

**BY ADVS.SRI.A.V.MURALIDHARAN
SRI.C.AJITH KUMAR**

RESPONDENT(S) :

- 1. STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT
REVENUE DEPARTMENT, THIRUVANANTHAPURAM,
PIN – 695 001.**
- 2. THE ASSISTANT COMMISSIONER
SPECIAL CIRCLE – I, COMMERCIAL TAXES
KOZHIKODE, PIN – 673 305.**
- 3. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, KOZHIKODE, PIN – 673 305.**
- 4. THE SALES TAX OFFICER (RECOVERY)
OFFICE OF THE DEPUTY COMMISSIONER
COMMERCIAL TAXES DEPARTMENT,
KOZHIKODE, PIN – 673 305.**

R1 TO R4 BY SR. GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 07-04-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : COPY OF THE ASSESSMENT ORDER DATED 7/3/2015 ISSUED BY THE
2ND RESPONDENT TO THE PETITIONER.
- EXT.P2 COPY OF THE VAT APPEAL DATED 16/3/2015 FILED BY PETITIONER
AGAINST EXT.P1 BEFORE 3RD RESPONDENT.
- EXT.P3 COPY OF THE PETITION FOR STAY DATED 16/3/2015.
- EXT.P4 COPY OF THE PETITION FOR HEARING APPEAL EMERGENTLY DATED
16/3/2015.
- EXT.P5 COPY OF THE DEMAND NOTICE ISSUED BY THE 4TH RESPONDENT
TO THE PETITIONER.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.11275 of 2015

.....
Dated this the 7th 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.P3 stay petition before the 3rd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued by Ext.P5 demand 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 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.

ii. Coercive steps pursuant to Ext.P5 demand notice shall be kept in abeyance till orders are passed by the 3rd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 3rd 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

