

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. 11305 of 2015 (K)

PETITIONER(S):

**T.P.ABDUL JABBAR, CONTRACTOR,
S/O.I.K.C. ABDULRAHMAN HAJI,
ZAINEST, THANA, KANNUR-670 012.**

**BY SRI.T.M.SREEDHARAN, SENIOR ADVOCATE.
ADVS. SRI.V.P.NARAYANAN,
SMT.VANDANA MENON,
SMT.DIVYA RAVINDRAN.**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER-I,
(WORK CONTRACT), COMMERCIAL TAXES,
KANNUR-673 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
NIRMAL ARCADE, ERANHIPALAM,
KOZHIKODE-670 006.**
- 3. THE STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY TO GOVERNMENT,
GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM-695 001.**

BY GOVT.PLEADER SMT.SOBHA ANNAMMA EAPEN.

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

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE ASST. ORDER AND WITH DEMAND NOTICE
DATED 13/03/2015 PASSED BY THE FIRST RESPONDENT.
- EXT.P2 COPY OF THE MEMORANDUM OF APPEAL DATED 02/04/2015
SUBMITTED BY THE PETITIONER BEFORE THE
SECOND RESPONDENT.
- EXT.P2A COPY OF THE STAY PETITION DATED 02/04/2015 SUBMITTED BY
THE PETITIONER BEFORE THE SECOND RESPONDENT.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

PA. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 11305 of 2015

Dated this the 7th 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.P2(a) stay petition 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 order.

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.P2(a) 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

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Ext.P1 order, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Ext.P2(a) stay petition and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das