

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. 11446 of 2015 (E)

PETITIONER(S):

**JAMEELA BEEVI,
PROPRIETRIX, S.S.AGENCIES,
KARALIKONAM, AYOOR, ARKANNOOR.P.O.
691 533, KOLLAM DISTRICT.**

BY ADV. SRI.V.DEVANANDA NARASIMHAM

RESPONDENT(S):

**1.THE COMMERCIAL TAX OFFICER
COMMERCIAL TAXES, KOTTARAKKARA 691 506.**

**2.THE KVAT APPELLATE TRIBUNAL,
SASTHAMANGALAM, THIRUVANANTHAPURAM.**

**3.THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KOTTARAKKARA 691 506.**

R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

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

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE ASSESSMENT ORDER DATED 20.6.11 FOR THE YEAR 2008-09 ISSUED BY 1ST RESPONDENT TO PETITIONER.

EXT.P2: COPY OF THE 1ST APPELLATE ORDER DATED 11.11.14 ISSUED BY 1ST APPELLATE AUTHORITY TO PETITIONER.

EXT.P3: COPIES OF TAX REMITTANCE CHALLANS DATED 22.3.2013 AND 10.3.2012 ISSUED BY 3RD RESPONDENT TO PETITIONER.

EXT.P4: COPY OF APPEAL MEMORANDUM DATED 1.4.2015 FILED BY PETITIONER BEFORE 2ND RESPONDENT.

EXT.P5: COPY OF CONDONATION OF DELAY PETITION CUM AFFIDAVIT DATED 1.4.2015 FILED BY PETITIONER BEFORE 2ND RESPONDENT.

EXT.P6: COPY OF STAY PETITION CUM AFFIDAVIT DATED 1.4.2015 FILED BY PETITIONER BEFORE 2ND RESPONDENT.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.11446 OF 2015 (E)

Dated this the 7th day of April, 2015

J U D G M E N T

Against Ext.P2 first appellate order under the Kerala Value Added Tax Act, the petitioner had preferred Ext.P4 appeal before the 2nd respondent. Along with the appeal, the petitioner had also preferred Ext.P5 delay condonation petition and Ext.P6 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 for recovery of the amounts confirmed against the petitioner by Ext.P2 first appellate 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 Exts.P5 delay condonation petition and Ext.P6 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.P2 first appellate 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