

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 8TH DAY OF APRIL 2015/18TH CHAITHRA, 1937

WP(C).No.11535 of 2015 (N)

PETITIONER:

**MIRSHAH KHAN T.K,PROPRIETOR,
MILO RUBBERS,KANJIRAPPALLY,
KOTTAYAM DISTRICT,PIN-686507.**

BY ADV.SRI.MOHAMMED RAFIQ

RESPONDENTS:

- 1. THE COMMERCIAL TAX OFFICER,
PONKUNNAM,KOTTAYAM DISTRICT,
PIN-686506.**
- 2. THE KERALA STATE VALUE ADDED TAX APPELLATE TRIBUNAL,
ERNAKULAM,PIN-682015,REPRESENTED BY ITS SECRETARY.**
- 3. THE DEPUTY TAHSILDAR (REVENUE RECOVERY),
TALUK OFFICE,KANJIRAPPALLY,KOTTAYAM DISTRICT,
PIN-686507.**
- 4. THE STATE OF KERALA,REPRESENTED BY THE
SECRETARY,TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT,TRIVANDRUM,PIN-695001.**

R1 TO R4 BY GOVT. PLEADER SRI.SOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 08-04-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

pk

W.P(C) NO.11535/2015

APPENDIX

PETITIONER'S EXHIBITS:

**EXT.P1:THE TRUE COPY OF THE ORDER NO.32050841308/08-09 DATED 21.7.2010
PASSED BY THE 1ST RESPONDENT.**

**EXT.P2:THE TRUE COPY OF THE ORDER DATED 20.7.2011 IN KVATA
NO.3224/2010 PASSED BY DEPUTY COMMISSIONER (APPEALS),
KOTTAYAM.**

**EXT.P3:THE TRUE COPY OF THE ORDER NO.TA(VAT)NO.1244/11 DATED 11.4.2014
PASSED BY THE 2ND RESPONDENT.**

**EXT.P4:THE TRUE COPY OF THE REVIEW PETITION (WITHOUT ANNEXUREX) IN
TA (VAT) NO.1244/2011,DATED 2.4.2015 FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT.**

**EXT.P5:THE TRUE COPY OF THE DEMAND NOTICE NO.2015/11639/5,
DATED 12.3.2015 ISSUED BY THE 3RD RESPONDENT UNDER SECTION 7
OF THE KERALA REVENUE RECOVERY ACT, 1968.**

**EXT.P6:THE TRUE COPY OF THE DEMAND NOTICE NO.2015/11639/5,
DATED 12.3.2015 ISSUED BY THE 3RD RESPONDENT UNDER SECTION 34
OF THE KERALA REVENUE RECOVERY ACT, 1968.**

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C). No. 11535 of 2015

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Dated this the 8th day of April, 2015

JUDGMENT

Against Ext.P3 order passed by the appellate Tribunal under the KVAT Act, the petitioner preferred Ext.P4 review petition, which is pending consideration before the 2nd respondent Tribunal. The apprehension of the petitioner is that pending consideration of the review petition by the 2nd respondent Tribunal, recovery steps may be initiated against the petitioner pursuant to Ext.P3 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 and the submissions made across the bar, I dispose the writ petition with a direction to the 2nd respondent Tribunal to consider and pass orders on Ext.P4 review petition, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner. Recovery steps for recovery of amounts confirmed against the petitioner pursuant to Ext.P3 order, shall be kept in abeyance till such time as orders are passed as directed and communicated to the petitioner.

Sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE