

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. 11627 of 2015 (C)

PETITIONER(S):

**SHRI.N.BABU,
CONTRACTOR,
S/O.ANANDAN, KOTTAYANGADI PARAMBATH
KURIOD, VENGAD, KANNUR - 670 612.**

**BY ADVS.SRI.T.M.SREEDHARAN (SR.)
SRI.V.P.NARAYANAN
SMT.DIVYA RAVINDRAN**

RESPONDENT(S):

**1.THE COMMERCIAL TAX OFFICER - I (WORKS CONTRACT)
COMMERCIAL TAXES, KANNUR 670 001.**

**2.THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
NIRMAL ARCADE, ERNAHIPALAM,
KOZHIKODE - 670 006.**

**3.THE STATE OF KERALA
REPRESENTED BY CHIEF SECRETARY TO GOVERNMENT,
GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM 695 001.**

R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

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

W.P.(C).NO.11627/2015

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE ASST. ORDER AND WITH DEMAND NOTICE DATED 12.3.2015 PASSED BY THE FIRST RESPONDENT.

EXT.P2: COPY OF MEMORANDUM OF APPEAL DATED 2.4.2015 SUBMITTED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.

EXT.P2(A): COPY OF STAY PETITION DATED 2.4.2015 SUBMITTED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.11627 OF 2015 (C)

Dated this the 8th 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 had preferred Ext.P2 appeal and Ext.P2(a) 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.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 2nd respondent shall consider and pass orders on Ext.P2(a) 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 2nd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp