

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 9TH DAY OF APRIL 2015/19TH CHAITHRA, 1937

WP(C).No. 11779 of 2015 (V)

PETITIONER(S):

**M/S. AUTO GENUINE,
25/17-7, KOZHIKKARA STREET,
BACK OF KAPILAVASTHU HOTEL, PALAKKAD,
REPRESENTED BY ITS PARTNER R.MEYYAPPAN.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENT(S):

**1.COMMERCIAL TAX OFFICER,
1ST CIRCLE, PALAKKAD 678 001.**

**2.ASST.COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD 678 001.**

**3.INSPECTING ASST. COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD 678 001.**

R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
09-04-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF ORDER ISSUED BY THE 1ST RESPONDENT.

EXT.P2: COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P3: COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE the 2ND RESPONDENT.

EXT.P4: COPY OF LETTER FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.

EXT.P5: COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 3RD RESPONDENT.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.11779 OF 2015 (V)

Dated this the 9th 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.P3 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. Counsel for the petitioner submits that 30% of the amounts confirmed against the petitioner by Ext.P1 assessment order had already been paid to the Department. It is prayed that under the said circumstances, a direction may be issued to the 2nd respondent to dispose the appeal itself.

2. I have heard the learned counsel appearing for the petitioner and also the learned Government Pleader appearing for the respondents.

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 appeal 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