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. 12016 of 2015 (B)

PETITIONER(S):

M/S. DINESH TEXTILES, 'CHAITHANYA' KAMAL PEEDIKA
PO EACHUR, KANNUR - 670 593 REPRESENTED BY
ITS MANAGING PARTNER, SRI. C. RAMESAN.

BY ADV. SRI.DALE P.KURIEN

RESPONDENT(S):

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1. THE COMMERCIAL TAX OFFICER
FIRST CIRCLE, KANNUR - 670 001

2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, MINI BYE-PASS, ERANJIPALAM
KOZHIKODE - 650 004

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:

WP(C).No. 12016 of 2015 (B)

APPENDIX

PETITIONER'S EXHIBITS:-

EXT.P1	**TRUE COPY OF THE ASSESSMENT ORDER DATED 24.02.2015 FOR THE MONTH OF OCTOBER 2014.**
EXT.P1(a)	**TRUE COPY OF THE ASSESSMENT ORDER DATED 24.02.2015 FOR THE MONTH OF NOVEMBER 2014.**
EXT.P1(b)	**TRUE COPY OF THE ASSESSMENT ORDER DATED 24.02.2015 FOR THE MONTH OF DECEMBER, 2014**
EXT.P2	**TRUE COPY OF THE DEMAND NOTICE DATED 24.02.2015 FOR THE MONTH OF OCTOBER 2014.**
EXT.P2(a)	**TRUE COPY OF THE DEMAND NOTICE DATED 24.02.2015 FOR THE MONTH OF NOVEMBER, 2014**
EXT.P2(b)	**TRUE COPY OF THE DEMAND NOTICE DATED 24.02.2.2015 FOR THE MONTH OF DECEMBER, 2014**
EXT.P3	**TRUE COPY OF THE APPEAL MEMORANDUM DATED 23.03.2015 FOR THE MONTH OF OCTOBER, 2014.**
EXT.P3(a)	**TRUE COPY OF THE APPEAL MEMORANDUM DATED 23.03.2015 FOR THE MONTH OF NOVEMBER, 2014.**
EXT.P3(b)	**TRUE COPY OF THE APPEAL MEMORANDUM DATED 23.03.2015 FOR THE MONTH OF DECEMBER, 2014.**
EXT.P4	**TRUE COPY OF THE STAY PETITION DATED 23.03.2015 FOR THE MONTH OF OCTOBER, 2014.**
EXT.P4(a)	**TRUE COPY OF THE STAY PETITION DATED 23.03.2015 FOR THE MONTH OF NOVEMBER, 2014**
EXT.P4(b)	**TRUE COPY OF THE STAY PETITION DATED 23.03.2015 FOR THE MONTH OF DECEMBER, 2014.**

RESPONDENT'S EXHIBITS:-

NIL

// True copy //

PA to Judge

das

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C). No. 12016 of 2015

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Dated this the 9th 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 series of assessment orders passed under the KVAT Act, the petitioner preferred Ext.P3 series of appeals and Ext.P4 series of stay petitions 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 series of orders.

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.P4 series of stay petitions, 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 Ext.P1 series of order, shall be kept in abeyance till such time as the 3rd respondent passes orders, as directed, in Ext.P4 series of stay petitions and communicates the same to the petitioner.

sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

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