

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**FRIDAY, THE 10TH DAY OF APRIL 2015/20TH CHAITHRA, 1937**

**WP(C).No. 12227 of 2015 (C)**  
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**PETITIONER(S):**  
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**M/S. ABB ASSOCIATES , 28/3666, RAJBHAVAN  
CHILAVANNOOR, KAVANTHARA, ERNAKULAM  
REPRESENTED BY the MANAGING PARTNER**

**BY ADVS.SRI.ANIL D. NAIR  
SRI.R.SREEJITH  
SMT.C.S.SULEKHA BEEVI  
SMT.O.A.NURIYA  
SMT.ROSIE ATHULYA JOSEPH**

**RESPONDENT(S):**  
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- 1. THE COMMERCIAL TAX OFFICER  
KVAT CIRCLE - 2, KALAMASSERY - 683 104**
- 2. THE DEPUTY COMMISSIONER (APPEALS)  
COMMERCIAL TAXES, ERNAKULAM- 682 015**
- 3. THE STATE OF KERALA, REPRESENTED BY  
ITS SECRETARY (TAXES) THIRUVANANTHAPURAM- 695 001**

**R BY GOVERNMENT PLEADER, SMT. SOBHA ANNAMMA EAPPEN.**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
10-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:-

- EXHIBIT P1 : TRUE COPY OF THE ASSESSMENT ORDER DATED 27.01.2015 FOR THE YEAR 2011-12 ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.
- EXHIBIT P2 : TRUE COPY OF THE ASSESSMENT ORDER DATED 30.03.2015 FOR THE YEAR 2012-13 ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.
- EXHIBIT P3 : TRUE COPY OF THE ASSESSMENT ORDER DATED 19.12.2014 FOR THE YEAR 2013-14 ISSUED TO THE PETITIONER BY THE 1ST RESPONDENT.
- EXHIBIT P4 : TRUE COPY OF THE APPEAL FILED AGAINST THE ORDER OF P1 ORDER FOR THE YEAR 2011-12 DATED 27.03.2015 BEFORE THE 2ND RESPONDENT.
- EXHIBIT P5 : TRUE COPY OF THE APPEAL FILED AGAINST THE ORDER OF P2 ORDER FOR THE YEAR 2012-2013 DATED 27.03.2015 BEFORE THE 2ND RESPONDENT.
- EXHIBIT P6 : TRUE COPY OF THE APPEAL FILED AGAINST THE ORDER OF P3 ORDER FOR THE YEAR 2013-2014 DATED 27.03.2015 BEFORE THE 2ND RESPONDENT.
- EXHIBIT P7 : TRUE COPY OF THE DELAY PETITION FILED BY THE PETITIONER IN P3 APPEAL BEFORE THE 2ND RESPONDENT.
- EXHIBIT P8 : TRUE COPY OF THE DELAY PETITION FILED BY THE PETITIONER IN P6 APPEAL BEFORE THE 2ND RESPONDENT. '
- EXHIBIT P9 : TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT BY THE PETITIONER IN P4 APPEAL BEFORE THE 2ND RESPONDENT.
- EXHIBIT P10 : TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT BY THE PETITIONER IN P5 APPEAL BEFORE THE 2ND RESPONDENT.
- EXHIBIT P11 : TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT BY THE PETITIONER IN P6 APPEAL BEFORE THE 2ND RESPONDENT.
- EXHIBIT P12 : TRUE COPY OF THE NOTICE IN FORM NO.12 A DATED 24.03.2015 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.

RESPONDENT'S EXHIBITS:-

NIL

// True copy //

PA to Judge

**A.K.JAYASANKARAN NAMBIAR, J.**

**W.P.(C). No. 12227 of 2015**

**Dated this the 10<sup>th</sup> day of April, 2015**

**JUDGMENT**

The Petitioner is an assessee under the Kerala Value Added Tax Act, 2003, hereinafter referred to as 'KVAT Act'. Against Exts.P1 to P3 assessment orders passed under the KVAT Act, the petitioner preferred Exts.P4 to P6 appeals along with Exts.P7 and P8 delay condonation applications and Exts.P9 to P11 stay petitions before the 2<sup>nd</sup> 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 Exts.P1 to P3 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 2<sup>nd</sup> respondent to consider and pass orders on Exts.P7 and P8 delay condonation applications and Exts.P9 to P11 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 Exts.P1 to P3 orders, shall be kept in abeyance till such time as the 2<sup>nd</sup> respondent passes orders, as directed, in Exts.P7 and P8 delay condonation applications and Exts.P9 to P11 stay petitions and communicates the same to the petitioner.

Sd/-  
**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

das