

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. 12441 of 2015 (E)

PETITIONER(S):

**BIJUKURYAN, DEALER,
REPRESENTING M/S.HILL PRODUCE,
ONE WAYROAD, KATTAPPANA, KUMILY,
KATTAPPANA - 685 514.**

**BY ADVS.SRI.E.A.BIJUMON
SRI.AJEESH S.BRITE**

RESPONDENT(S):

**1. THE DEPUTY COMMISSIONER (APPEAL),
DEPARTMENT OF COMMERCIAL TAXES, KOTTAYAM - 2.**

**2.COMMERCIAL TAX OFFICER, COMMERCIAL TAXES
DEPARTMENT, KATTAPPANA.**

3.DEPUTY TAHSILDAR, REVENUE RECOVERY, KATTAPPANA 685 508.

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:

EXT.P1: COPY OF THE ORDER DATED 30.8.2014.

EXT.P2: COPY OF THE DEMAND NOTICE DATED 30.8.2014.

EXT.P3: COPY OF THE APPEAL 09.4.2015.

EXT.P4: COPY OF THE STAY PETITION 9.4.2015.

EXT.P5: COPY OF THE DELAY PETITION DATED 9.4.2015.

EXT.P6: COPY OF THE ORDER DATED 29.9.2014.

EXT.P7: COPY OF THE DEMAND NOTICE DATED 29.9.2014.

EXT.P8: COPY OF THE APPEAL DATED 9.4.2015.

EXT.P9: COPY OF THE STAY PETITION DATED 9.4.2015.

EXT.P10: COPY OF THE DELAY PETITION DATED 9.4.2015.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.12441 OF 2015 (E)

Dated this the 10th day of April, 2015

J U D G M E N T

Against Exts.P1 and P6 assessment orders under the Kerala Value Added Tax Act, the petitioner had preferred Exts.P3 and P8 appeals before the 1st respondent Appellate authority. Along with the appeals, the petitioner has also preferred Exts.P5 and P10 delay condonation petitions and Exts.P4 and P9 stay petitions before the 1st respondent Appellate authority. It is the case of the petitioner that even prior to considering the stay petitions, recovery steps are taken by the respondents through Exts.P2 and P7 demand notices for recovery of the amounts confirmed against the petitioner by Exts.P1 and P6 assessment orders.

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 1st respondent shall consider and pass orders on Exts.P5 and P10 delay condonation petitions and Exts.P4 and P9 stay petitions 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 Exts.P1 and P6 assessment orders shall be kept in abeyance till orders are passed by the 1st respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp