

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 17TH DAY OF JULY 2015/26TH ASHADHA, 1937

WP(C).No. 21648 of 2015 (E)

PETITIONER :

**P.M.ABDUL JABBAR,
PROPRIETOR, LAMIYA SILKS,
ARAFI COMPLEX, PERINJANAM.P.O.,
THRISSUR DISTRICT.**

**BY ADVS.SRI.K.M.FIROZ
SMT.M.SHAJNA
SRI.S.KANNAN**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES DEPARTMENT, VAT CIRCLE,
KODUNGALLOOR-680 664**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES DEPARTMENT, THRISSUR,PIN-680 001**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MINI CIVIL STATION,
IRINJALAKKUDA-680 125**
- 4. THE DEPUTY TAHSILDAR, REVENUE RECOVERY OFFICE,
KODUNGALLUR TALUK, KODUNGALLUR,
THRISSUR DISTRICT,PIN-680 664**
- 5. THE VILLAGE OFFICER, KAIPAMANGALAM VILLAGE,
THRISSUR DISTRICT,PIN-680 681**

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 17-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE ASSESSMENT ORDER ASSESSMENT ORDERS AND DEMAND NOTICES FOR SEPTEMBER 2014, ALONG WITH DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT**
- P1(A) COPY OF THE ASSESSMENT ORDER ASSESSMENT ORDERS AND DEMAND NOTICES FOR OCTOBER 2014 ALONG WITH DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT**
- P1(B) COPY OF THE ASSESSMENT ORDER ASSESSMENT ORDERS AND DEMAND NOTICES FOR NOVEMBER 2014 ALONG WITH DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT**
- P2 COPY OF THE APPEAL PETITION FOR SEPTEMBER, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT**
- P2(A) COPY OF THE APPEAL PETITION FOR OCTOBER, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT**
- P2(B) COPY OF THE APPEAL PETITION NOVEMBER 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT**
- P3 COPY OF THE STAY PETITION FOR SEPTEMBER 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT**
- P3(A) COPY OF THE STAY PETITION FOR OCTOBER, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT**
- P3(B) COPY OF THE STAY PETITION FOR NOVEMBER, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT**
- P4 COPY OF THE DELAY CONDONATION PETITION FOR SEPTEMBER, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT**
- P4(A) COPY OF THE DELAY CONDONATION PETITION FOR OCTOBER, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT**
- P4(B) COPY OF THE DELAY CONDONATION PETITION FOR NOVEMBER, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT**

RESPONDENT'S EXHIBITS:

NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.21648 of 2015

.....
Dated this the 17th day of July, 2015

J U D G M E N T

Against Exts.P1 to P1(b) assessment orders under the KVAT Act, the petitioner has preferred Exts.P2 to P2(b) appeals and Exts.P3 to P3(b) stay petitions along with P4 to P4(b) delay condonation petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Exts.P1 to P1(b) orders.

2. Heard the learned counsel for the petitioner and the learned Government Pleader 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:

- i. The 2nd respondent shall consider and pass orders on Exts.P3 to P3(b) stay petitions along with P4 to P4(b) delay condonation petitions within a period of one month from the date of

receipt of a copy of this judgment, after hearing the petitioner.

ii. Recovery steps for recovery of amounts confirmed against petitioner by Exts.P1 to P1(b) assessment orders shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 2nd respondent shall be a reasoned one adverting to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal.

**A.K.JAYASANKARAN NAMBIAR
JUDGE**

mns