

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 10TH DAY OF SEPTEMBER 2015/19TH BHADRA, 1937

WP(C).NO. 25965 OF 2015 (U)

PETITIONER(S) :

A.K.SASIDHARAN AGED 44 YEARS
S/O.KRISHNANKUTTY GUPTAN, ACHARATH HOUSE
VAZHAMPURAM.P.O., KARAKKURISSI, MANNARKKAD
PALAKKAD.

BY ADVS.SRI.K.ABDUL JAWAD
SRI.ABDUL MAJEED.N
SMT.V.K.ANJU

RESPONDENT(S) :

1. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNKULAM.682 031.

2. THE ASSISTANT COMMISSIONER (ASSESSMENT)
COMMERCIAL TAXES, SPECIAL CIRCLE, PALAKKAD-678 004.

3. THE INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, PALAKKAD.678 004.

BY GOVERNMENT PLEADER SRI.LIJU V.STEPHEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
10-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).NO. 25965 OF 2015 (U)

APPENDIX

PETITIONER(S) ' EXHIBITS

P1- TRUE COPY OF THE ORDER DATED 27.7.2013 ISSUED BY THE 2ND RESPONDENT.

P2- TRUE COPY OF THE ORDER DATED 23.02.2015 IN APPEAL NO.KVATA 2635/13
BY THE 1ST RESPONDENT.

P3- TRUE COPY OF THE APPEAL MEMORANDUM FILED BEFORE THE APPELLATE
TRIBUNAL, PALAKKAD.

P4- TRUE COPY OF THE MODIFIED ASSESSMENT ORDER DTD.2.7.2015 ISSUED BY
THE 2ND RESPONDENT.

P5- TRUE COPY OF THE HEARING NOTICE.

P6- TRUE COPY OF THE NOTICE DTD. 7.8.2015 ISSUED TO THE PETITIONER.

RESPONDENT(S) ' EXHIBITS:NIL

//TRUE COPY//

P.A TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.25965 of 2015

.....
Dated this the 10th day of September, 2015

J U D G M E N T

Aggrieved by Ext.P2 first appellate order under the Kerala Value Added Tax Act, the petitioner had preferred Ext.P3 appeal before the appellate Tribunal. It is stated that, the appellate Tribunal has heard the appeal on 12.08.2015 and has now posted the matter for orders on 16.09.2015. In the writ petition, the petitioner is aggrieved by Ext.P6 demand notice that has been served on the petitioner for recovery of amounts mentioned in Ext.P4 modified assessment order based on Ext.P2 appellate order.

2. I have heard the learned counsel appearing on behalf of the petitioner as also the learned Government Pleader for the respondent.

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 Kerala Value Added Tax Appellate Tribunal, Palakkad, to pass final orders on Ext.P3 appeal preferred by the petitioner, which is stated to have been heard by the Tribunal on

12.08.2015, within a period of two months from the date of receipt of a copy of this judgment. Coercive steps for recovery of amounts confirmed against the petitioner by Ext.P4 modified assessment order, including steps pursuant to Ext.P6 demand notice, shall be kept in abeyance till such time as the Appellate Tribunal passes orders as directed and communicates the same to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns