

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 25TH DAY OF AUGUST 2015/3RD BHADRA, 1937

WP(C).No. 26223 of 2015 (C)

PETITIONER(S):

**M/S. VANNIAMPARAMBIL JEWELLERS
CHERTHALA, REP. BY MANAGING PARTNER SRI.V.J.JOSE**

**BY ADVS.SRI.K.P.ABDUL AZEES
SMT.T.ARCHANA**

RESPONDENT(S):

**1. THE COMMERCIAL TAX OFFICER
CHERTHALA - 688 524.**

**2.THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM - 691 013.**

**3.THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ALAPPUZHA - 688 001.**

**4.THE COMMISSIONER, COMMERCIAL TAXES,
THIRUVANANTHAPURAM - 695 001.**

R BY GOVERNMENT PLEADER SMT.K.T.LILLY

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
25-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2012-13 BY THE COMMERCIAL TAX OFFICER, CHERTHALA.

EXT.P2: COPY OF PETITION FOR CONDONATION OF DELAY FOR THE YEAR 2012-13 FILED BEFORE THE DEPUTY COMMISSIONER (APPEALS), KOLLAM.

EXT.P3: COPY OF STAY APPLICATION FOR THE YEAR 2012-13 FILED BEFORE THE DEPUTY COMMISSIONER (APPEALS), KOLLAM.

EXT.P4: COPY OF APPEAL MEMORANDUM FOR THE YEAR 2012-13 FILED BEFORE THE DEPUTY COMMISSIONER (APPEALS), KOLLAM.

EXT.P5: COPY OF RRC NO.6/15-16/CTO, CHERTHALA DATED 15.5.2015 ISSUED BY THE INSPECTING ASSISTANT COMMISSIONER, COMMERCIAL TAXES, ALAPPUZHA.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.26223 OF 2015 (C)

Dated this the 25th day of August, 2015

J U D G M E N T

Against Ext.P1 assessment order under the KVAT Act, the petitioner has preferred Ext.P4 appeal, together with Ext.P2 petition for condonation of delay and Ext.P3 stay petition, before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are taken by the respondents through Ext.P5 demand notice.

2. I have heard the learned counsel appearing for the petitioner and also the learned Government Pleader appearing 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:

1. The 2nd respondent shall consider and pass orders on Exts.P2 delay condonation petition and Ext.P3 stay petition within a period of one month from the date of

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

2. I make it clear that till such time as orders are passed by the 2nd respondent as directed above and communicated to the petitioner, recovery steps pursuant to Ext.P5 demand notice shall be kept in abeyance.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp