IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 31ST DAY OF AUGUST 2015/9TH BHADRA, 1937

WP(C).No. 26280 of 2015 (H)

PETITIONER(S):

M/S.NAAZ & CO. AGED
KOTTACHERRY, KANHANGAD,
REPRESENTED BY ITS PROPRIETOR,
K.KUNHABDULLA

BY ADVS.SRI.RAJESH NAMBIAR
SMT.SINDHU K.NAMBIAR

RESPONDENT(S):
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1. ASST. COMMISSIONER (KVAT),
SPECIAL CIRCLE, COMMERCIAL TAXES, KASARAGOD- 676 001

2. DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, KOZHIKODE - 676 201

3. KERALA VALUE ADDED TAX/AGRI INCOME TAX AND SALES TAXES
APPELLATE TRIBUNAL, ADDL BENCH,
KOZHIKODE-676 301,REPRESENTED BY ITS SERETARY

R BY GOVERNMENT PLEADER, SMT. LILLY K.T.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 31-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 26280 of 2015 (H)
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APPENDIX

PETITIONER'S EXHIBITS:-

EXT.P1	**TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2008-09 DATED 08.10.2012**
EXT.P2	**TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2010-11 DATED 25.04.2013.**
EXT.P3	**TRUE COPY OF THE APPELLATE ORDER DATED 11.03.2015 FOR THE YEAR 2008-09**
EXT.P4	**TRUE COPY OF THE APPELLATE ORDER DATED 11.03.2015 FOR THE YEAR 2010-11**
EXT.P5	**TRUE COPY OF THE APPEAL FILED BEFORE THE 3RD RESPONDENT AGAINST EXT,P3 APPELLATE ORDER**
EXT.P6	**TRUE COPY OF THE APPEAL FILED BEFORE THE 3RD RESPONDENT AGAINST EXT,P4 APPELLATE ORDER**
EXT.P7	**TRUE COPY OF THE STAYPETITION FILED BEFORE THE 3RD RESPONDENT ALONG WITH EXT P5 APPEAL**
EXT.P8	**TRUE COPYOF THE STAY PETITION FILED BEFORE THE 3RD RESPONDENT ALONG WITH EXT P6 APPEAL**

RESPONDENT'S EXHIBITS:-
-- **NIL**

// True copy //

PA to Judge

das

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C). No. 26280 of 2015

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Dated this the 31st day of August, 2015

JUDGMENT

The Petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003, hereinafter referred to as 'KVAT Act'. Against Exts.P1 and P2 assessment orders passed under the KVAT Act for the assessment year 2008-2009 and 2010-2011, the petitioner preferred Exts.P5 and P6 second appeals, along with Exts.P7 and P8 stay petitions, before the 3rd respondent. The grievance of the petitioner is that even before considering the stay petition, the respondents are taking coercive steps to recover the amounts confirmed against the petitioner.

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 3rd respondent to consider and pass orders on Exts.P7 and P8 stay petitions, preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. The coercive

steps for recovery of tax amounts confirmed against the petitioner pursuant to Exts.P1 and P2 assessment orders, shall be kept in abeyance till such time as the 3rd respondent passes orders, as directed and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das