

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 1ST DAY OF SEPTEMBER 2015/10TH BHADRA, 1937

WP(C).No. 26287 of 2015 (I)

PETITIONER(S):

**M/S.SHALOM WOOD MAGIC,
STADIUM BYEPASS ROAD, PALAKKAD
REPRESENTED BY JOSEPH GOPURATHINGAL,
MANAGING PARTNER.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
2ND CIRCLE, PALAKKAD 678 001.**
- 2. KERALA VALUD ADDED TAX APPELLATE TRIBUNAL,
NOORNI, PALAKKAD,
REPRESENTED BY ITS ASSISTANT SECERETARY-678 004.**

BY GOVERNMENT PLEADER SRI.LIJU V.STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 01-09-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1: COPY OF ASSESSMENT ORDER FOR THE YEAR 2011-12 ISSUED BY THE 1ST RESPONDENT
- EXT.P1(A): COPY OF ASSESSMENT ORDER FOR THE YEAR 2011-12 CST ISSUED BY THE 1ST RESPONDENT
- EXT.P2: COPY OF APPELLATE ORDER ISSUED BY THE ASST. COMMISSIONER (APPEALS), PALAKKAD
- EXT.P2(A): COPY OF APPELLATE ORDER ISSUED BY THE ASST. COMMISSIONER (APPEALS), PALAKKAD
- EXT.P3: COPY OF SECOND APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
- EXT.P3(A): COPY OF SECOND APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
- EXT.P4: COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
- EXT.P4(A): COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.26287 OF 2015 (I)

Dated this the 1st day of September, 2015

J U D G M E N T

Against Exts.P1 and P1(a) assessment orders under the Kerala Value Added Tax Act and the Central Sales Tax Act, the petitioner had preferred Exts.P3 and P3(a) second appeals together with Exts.P4 and P4(a) stay petitions before the 2nd respondent Appellate Tribunal. It is the case of the petitioner that even prior to considering the stay petitions, recovery steps are taken by the respondents for recovery of amounts confirmed by Exts.P1 and P1(a) assessment orders.

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 Appellate Tribunal shall consider and pass orders on Exts.P4 and P4(a) stay petitions

within a period of one month 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 by Exts.P1 and P1(a)assessment orders shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp