

**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. 26314 of 2015 (L)**  
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**PETITIONER :**  
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**M/S. RAINBOW REALTORS  
J.R.COMPLEX, TALAP, KANNUR-670 017  
REPRESENTED BY ITS MANGING PARTNER  
SRI.E.K.ABDUL HAMEED.**

**BY ADV. SRI.DALE P. KURIAN**

**RESPONDENT(S) :**  
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- 1. THE COMMERCIAL TAX OFFICER (WC)  
KANNUR-670 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS)  
COMMERCIAL TAXES, MINI BYE PASS, ERANJIPALAM  
KOZHIKODE-650 002.**

**R1 & R2 BY GOVT. 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:**

**Mn**

**...2/-**

**WP(C).No. 26314 of 2015 (L)**  
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**APPENDIX**

**PETITIONERS' EXHIBITS :**  
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**EXHIBIT P1:                TRUE COPY OF THE ASSESSMENT ORDER DATED 10.3.2015.**

**EXHIBIT P1(a):           TRUE COPY OF THE DEMAND NOTICE DATED 10.3.2015.**

**EXHIBIT P2:               TRUE COPY OF THE APPEAL MEMORANDUM DATED 2.6.2015.**

**EXHIBIT P3:               TRUE COPY OF STAY PETITION DATED 2.6.2015.**

**RESPONDENT(S)' EXHIBITS :            NIL**  
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**//TRUE COPY//**

**P.A. TO JUDGE**

**Mn**

**A.K.JAYASANKARAN NAMBIAR, J.**  
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**W.P.(C). No. 26314 of 2015**  
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**Dated this the 1<sup>st</sup> day of September, 2015**

**JUDGMENT**

The Petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003, hereinafter referred to as 'KVAT Act'. Against Ext.P1 order of assessment passed under the KVAT Act for the assessment year 2010-11, the petitioner preferred Ext.P2 appeal along with Ext.P3 stay petition before the 2<sup>rd</sup> respondent. The grievance of the petitioner is that even before considering the stay petition, the respondents are taking steps to recover the amounts confirmed against the petitioner by Ext.P1 order.

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 2<sup>nd</sup> respondent to consider and pass orders on Ext.P3 stay petition, 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 recovery steps for recovery of amounts confirmed against the petitioner by Ext.P1

order, shall be kept in abeyance till such time as the 2<sup>nd</sup> respondent passes orders, as directed, in Ext.P3 stay petition and communicates the same to the petitioner.

Sd/-  
**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

das