

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. 26340 of 2015 (N)

PETITIONER :

**M. ABDUL BASHEER,
PPW XV/160, JOLLY NAGAR, PALLIKKARA,
KASARGOD.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENTS :

- 1. THE COMMERCIAL TAX OFFICER (WORKS CONTRACT),
OFFICE OF THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, CIVIL STATION,
VIDYANAGAR, KASARGOD - 671 121.**
- 2. THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL,
ADDITIONAL BENCH, KOZHIKODE -673 006.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, KASARGOD - 671 121.**

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:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST
RESPONDENT FOR THE YEAR 2011-12 DATED 27.12.2013.
- P2: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST
RESPONDENT FOR THE YEAR 2012-13 DATED 27.12.2013
- P3: TRUE COPY OF THE 1ST APPELLATE ORDER PASSED BY THE ASSISTANT
COMMISSIONER (APPEALS), COMMERCIAL TAXES, KOZHIKODE
DATED 22.03.2015
- P4: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT FOR THE YEAR 2011-12 DATED 09.06.2015
- P5: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT FOR THE YEAR 2012-13 DATED 09.06.2015
- P6: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT FOR THE YEAR 2011-12 DATED 09.06.2015.
- P7: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT FOR THE YEAR 2012-13 DATED 09.06.2015.
- P8: TRUE COPY OF THE MODIFIED ASSESSMENT ORDER FOR THE YEAR 2011-12
DATED 15.07.2015.
- P9: TRUE COPY OF THE MODIFIED ASSESSMENT ORDER FOR THE YEAR 2012-13
DATED 15.07.2015

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 26340 of 2015

Dated this the 1st 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 Exts.P1 and P2 assessment orders under the KVAT Act for the assessment years 2011-2012 and 2012-2013, the petitioner preferred Exts.P4 and P5 second appeals along with Exts.P6 and P7 stay petitions before the 2nd 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 issuing Exts.P10 and P11 demand notices.

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 2nd respondent to consider and pass orders on Exts.P6 and P7 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. I make it

clear that till such time as orders are passed by the 2nd respondent as directed and communicated to the petitioner, the operation of Exts.P10 and P11 demand notices shall be kept in abeyance.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das