

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 3RD DAY OF SEPTEMBER 2015/12TH BHADRA, 1937

WP(C).No. 26582 of 2015 (W)

PETITIONER(S):

**M/S. AMITY ROCK PRODUCTS PVT. LTD. AGED 40 YEARS
IX/376, THATTATHUMKUZHY, CHUNGAPPARA
MALLAPPALLY, REPRESENTED BY ITS MANAGING DIRECTOR
ABRAHAM K.THOMAS.**

**BY ADVS.SRI.PHILIP J.VETTICKATTU
SRI.B.PREMNATH (E)**

RESPONDENT(S):

- 1. THE DEPUTY COMMISSIONER (APPELAS)
COMMERCIAL TAXES, KOLLAM 691 001.**
- 2. THE INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, PATHANAMTHITTA 689 645.**
- 3. TAHSILDAR
REVENUE RECOVERY, PATHANAMTHITTA 689 645.**

R BY GOVERNMENT PLEADER, SRI. LIJU V. STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
03-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

WP(C).No. 26582 of 2015 (W)

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT P1. COPY OF THE PROCEEDINGS U/S.66 OF THE KVAT ACT DATED 15.2.15
ISSUED BY THE 2ND RESPONDENT.**
- EXHIBIT P2. COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
DY.COMMISSIONER OF APPEALS, COMMERCIAL TAX, KOLLAM.**
- EXHIBIT P3. COPY OF THE DELAY CONDONATION PETITION FILED ALONG WITH
EXT. P2 APPEAL.**
- EXHIBIT P4. COPY OF THE STAY PETITION FILED ALONG WITH EXHIBIT P2 APPEAL.**

RESPONDENT'S EXHIBITS:-

NIL

// True copy //

PA to Judge

das

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 26582 of 2015

Dated this the 3rd 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, the petitioner preferred Ext.P2 appeal along with Ext.P3 petition for delay condonation and Ext.P4 stay petition before the 1st 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 1st respondent to consider and pass orders on Ext.P3 delay condonation petition and Ext.P4 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 1st respondent passes orders and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das