IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 4TH DAY OF SEPTEMBER 2015/13RD BHADRA, 1937

WP(C).No. 26628 of 2015 (C)

PETITIONER(S):

M/S.ASSOCIATED AGRO MACHINERY TRADING CO.,
KALLADIKKODE, MANNARKKAD, PALAKKAD,
REPRESENTED BY ITS MANAGING PARTNER, T.C.AJITH.

BY ADVS.SRI.K.MANOJ CHANDRAN
SRI.P.R.AJITHKUMAR

RESPONDENT(S):

1.THE COMMERCIAL TAX OFFICER-1,
COMMERCIAL TAXES, MANNARKKAD, PALAKKAD 678 001.

2.THE DEPUTY COMMISSIONER OF COMMERCIAL TAXES [APPEALS]
PALAKKAD - 678 001.

3.THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, PALAKKAD - 678 001.

R BY GOVERNMENT PLEADER SRI.LIJU V.STEPHEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C).NO.26628/2015

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE ORDER OF ASSESSMENT DATED 12.3.2015.

EXT.P2: COPY OF THE FORM 53 DATED 30.6.2013.

EXT.P3: COPY OF THE APPEAL MEMORANDUM DATED 13.5.2015.

EXT.P4: COPY OF THE STAY PETITION DT. 16.5.2015.

EXT.P5: COPY OF THE DEMAND NOTICE DATED 5.8.2015.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.26628 OF 2015 ( )

Dated this the 4th day of September, 2015

<u>J U D G M E N T</u>

Against Ext.P1 assessment order under the KVAT Act, the petitioner had preferred Ext.P3 appeal together with Ext.P4 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are taken by the respondents through Ext.P5 demand notice as confirmed by Ext.P1 assessment order.

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 shall consider and pass orders on Ext.P4 stay petition within a period of two months 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 pursuant to Ext.P1 assessment order 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