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. 26640 of 2015 (D)

PETITIONER:

M/S.MARUTHAM STEEL INDUSTRIES PVT. LTD.,
KANJIKODE, PALAKKAD,
REPRESENTED BY ITS DIRECTOR,
SRI. M. KANDASAMY.

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

RESPONDENT(S):
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1. THE COMMERCIAL TAX OFFICER (IN CHARGE),
OFFICE OF THE ASSISTANT COMMISSIONER(ASSMT),
COMMERCIAL TAXES, SPECIAL CIRCLE,
PALAKKAD-678 001.

2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD-678 001.

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:

mbr/

WP(C).No. 26640 of 2015 (D)

<u>**APPENDIX**</u>

PETITIONER(S)' EXHIBITS:

EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR THE YEAR 2009-10 DT. 30/7/15.

EXT.P2: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR THE YEAR 2011-12 DT. 30/7/15.

EXT.P3: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2009-10 DT. 18/8/15.

EXT.P4: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2011-12 DT. 18/8/15.

EXT.P5: TRUE COPY OF THE STATY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2009-10 DT. 18/8/15.

EXT.P6: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2011-12 DT. 18/8/15.

EXT.P7: TRUE COPY OF THE DEMAND NOTICE IN FORM NO.12 ISSUED BY 1ST RESPONDENT FOR THE YEAR 2009-10 DT. 30/7/15.

EXT.P8: TRUE COPY OF THE DEMAND NOTICE IN FORM NO. 12 ISSUED BY 1ST RESPONDENT FOR THE YEAR 2011-12 DT. 30/7/15.

<u>**RESPONDENTS' EXHIBITS**</u>: NIL.

//TRUE COPY//

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.
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W.P.(C). No. 26640 of 2015
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Dated this the 4th 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 orders of assessment passed under the KVAT Act, the petitioner preferred Exts.P3 and P4 appeals and Exts.P5 and P6 stay petitions before the 2nd respondent. The grievance of the petitioner is that even before considering the stay petitions, the respondents are taking steps to recover the amounts confirmed against the petitioner by issuing Exts.P7 and P8 demand notices to the petitioner.

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.P5 and P6 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. The recovery

steps pursuant to Exts.P7 and P8 demand notices shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das