

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. 26678 of 2015 (H)

PETITIONER(S):

**SREEDHAR REDDY B., R-2, 2ND FLOOR,
SUMMER FIELD APARTMENT,
NEAR S.N PARK, KANNUR.**

**BY ADVS.SRI.RAJESH NAMBIAR,
SMT.SINDHU K.NAMBIAR.**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER (WC),
COMMERCIAL TAX OFFICE,
KANNUR, PIN- 670 001.**
- 2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE, PIN -670 080.**

BY GOVT. 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:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- | | |
|--------|--|
| EXT.P1 | TRUE COPY OF THE ASSESSMENT ORDER DATED 24-04-2014
FOR THE PERIOD 01-04-2013 TO 31-12-2013. |
| EXT.P2 | TRUE COPY OF THE APPEAL FILED AGAINST EXT P1
ASSESSMENT ORDER. |
| EXT.P3 | TRUE COPY OF THE PETITION FOR CONDONATION OF DELAY
FILED IN EXT P2 APPEAL. |
| EXT.P4 | TRUE COPY OF THE STAY PETITION FILED IN EXT P2 APPEAL. |
| EXT.P5 | TRUE COPY OF THE RODER DATED 19-05-2015 IN EXT P4 STAY
PETITION. |

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 26678 of 2015

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 Ext.P1 order of assessment passed under the KVAT Act, the petitioner preferred Ext.P2 appeal and Ext.P4 stay petition along with Ext.P3 delay condonation petition 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 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 2nd respondent to consider and pass orders on Ext.P4 stay petition and Ext.P3 delay condonation 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 2nd respondent passes orders, as directed, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das