

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. 26749 of 2015 (P)

PETITIONER(S):

**KOYAS AUTOMOBILES,
5/1507, DEFG GROUND FLOOR, MERRIDIAN,
NEAR MALAYALA MANORAMA, NADAKKAVU, KOZHIKODE,
REPRESENTED BY ITS PARTNER, MIHARAJULHAQUE,
AGED 43 YEARS, S/O.K.P.MUHAMMED KOYA.**

**BY ADVS.SRI.K.M.FIROZ
SMT.M.SHAJNA
SRI.S.KANNAN
SMT.UMMUL FIDA**

RESPONDENT(S):

- 1. ASSISTANT COMMISSIONER,
SPECIAL CIRCLE-I, COMMERCIAL TAXES,
KOZHIKODE - 673 001.**
- 2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES DEPARTMENT, KOZHIKODE - 673 001.**
- 3. DEPUTY TAHSILDAR (RR),
TALUK OFFICE, KOZHIKOE - 673 001.**

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:**

msv/

WP(C).No. 26749 of 2015 (P)

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: A TRUE COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2013-14 UNDER THE KVAT ACT DATED 26.06.2014.**
- P1 A: A TRUE COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2014-15 UNDER THE KVAT ACT DATED 30.07.2014.**
- P2: TRUE COPY OF THE APPEAL PETITION DATED 18.06.2015 FILED BY THE PETITIONER AGAINST THE ASSESSMENT YEAR 2013-14 UNDER THE KVAT ACT BEFORE THE SECOND RESPONDENT.**
- P2 A: TRUE COPY OF THE APPEAL PETITION DATED 18.06.2015 FILED BY THE PETITIONER AGAINST THE ASSESSMENT YEAR 2014-15 UNDER THE KVAT ACT BEFORE THE SECOND RESPONDENT.**
- P3: TRUE COPY OF THE STAY PETITION DATED 18.06.2015 FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2013-14 BEFORE THE SECOND RESPONDENT.**
- P3 A: TRUE COPY OF THE STAY PETITION DATED 18.06.2015 FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2014-15 BEFORE THE SECOND RESPONDENT.**
- P4: TRUE COPY OF THE DEMAND NOTICE UNDER THE RR ACT DATED 21.03.2015 FOR THE ASSESSMENT YEAR 2013-14 UNDER KVAT ACT.**
- P5: TRUE COPY OF THE DEMAND NOTICE UNDER THE RR ACT DATED 21.03.2015 FOR THE ASSESSMENT YEAR 2013-14 UNDER THE KVAT ACT.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE.

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 26749 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 Exts.P1 and P1(a) orders of assessment passed under the KVAT Act, the petitioner preferred Exts.P2 and P2(a) appeals along with Exts.P3 and P3(a) stay petitions before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Exts.P4 and P5 demand notices, for recovery of the amount confirmed in the assessment orders.

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.P3 and P3(a) stay petitions, preferred by the petitioner before him, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

The recovery steps for recovery of amounts pursuant to Exts.P4 and P5, 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