

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. 26780 OF 2015 (V)

PETITIONER(S) :

SKY GOLD, PERUMBA, PAYYANNUR
KANNUR DISTRICT REPRESENTED BY ITS MANAGING PARTNERMR
SRI.S.ASHRAF

BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR

RESPONDENT(S) :

1. COMMERCIAL TAX OFFICER, PAYYANNUR,
KANNUR DISTRICT PIN 670307
2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERANHIPPALAM
KOZHIKIDE DIS. PIN 673601
3. THE INSPECTING ASST.COMMISSIONER,
COMMERCIAL TAXES, CIVIL STATION, KANNUR- 670002
4. THE BRANCH MANAGER, CATHOLIC SYRIAN BANK LTD.,
OPPOSITE TO MUNICIPAL OFFICE, NEAR NEW BUS STAND,
PAYYANNUR-670397, KANNUR DISTRICT

BY GOVERNMENT PLEADER SMT.LILLY.K.T
BY SRI.C.A.JOY

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

WP(C) .NO. 26780 OF 2015 (U)

APPENDIX

PETITIONER(S) ' EXHIBITS

EXHIBIT P1. COPY OF ASSESSMENT ORDER DATED 30.03.2015 ISSUED BY THE 1ST
RESPONDENT

EXHIBIT P2. COPY OF APPEAL MEMORANDUM AGAINST EXT.P1

EXHIBIT P3. COPY OF PETITION FOR CONDONING DELAY FILED IN EXT.P2 APPEAL

EXHIBIT P4. COPY OF STAY PETITION FILED IN EXT.P2 APPEAL

EXT.P5: COPY OF RR NOTICE DATED 30.06.2015 ISSUED BY THE 3RD RESPONDENT

EXT.P6: COPY OF LETTER DATED 26.08.2015 OF THE 4TH RESPONDENT

RESPONDENT(S) ' EXHIBITS:NIL

//TRUE COPY//

P.A TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.26780 of 2015

.....
Dated this the 4th day of September, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P2 appeal, Ext.P3 delay condonation petition and Ext.P4 stay petition before the 2nd respondent. Ext.P5 is the revenue recovery notice. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued by Ext.P5 revenue recovery notice for recovery of the amounts confirmed by Ext.P1 assessment order.

2. I have heard the learned counsel for the petitioner and also the learned Government Pleader 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:

- i. The 2nd respondent shall consider and pass orders on Ext.P3 delay condonation petition and Ext.P4 stay petition within a period of one month

from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Coercive steps pursuant to Exts.P5 revenue recovery notice and Ext.P6 letter shall be kept in abeyance till such time as orders are passed by the 2nd respondent as directed above and communicated to the petitioner. The attachment order over the bank account specified in Ext.P6 shall be lifted pursuant to this judgment and shall not be attached during the duration of the stay granted in this judgment.

iii. The order to be passed by the 2nd respondent shall be a reasoned one adverting to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal.

**A.K.JAYASANKARAN NAMBIAR
JUDGE**

mns

