IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 8TH DAY OF SEPTEMBER 2015/17TH BHADRA, 1937

WP(C).No. 26901 of 2015 (K)
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PETITIONER(S):

JAYAKRISHNAN V.,
M/S.ALPHA AGENCIES, VI/581, PANCHAKSHARI,
MARUTHA ROAD, PALAKKAD.

BY ADV. SRI.HARISANKAR V. MENON

RESPONDENT(S):
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1. **THE COMMERCIAL TAX OFFICER,**
   2ND CIRCLE, PALAKKAD-678 001.

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

3. **THE INSPECTING ASST. COMMISSIONER,**
   DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD-678 001.

BY GOVERNMENT PLEADER SRI.LIJU V. STEPHEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

msv/

WP(C).No. 26901 of 2015 (K)

APPENDIX

PETITIONER(S)' EXHIBITS

P1: COPY OF ORDER ISSUED BY THE 1ST RESPONDENT

P2: COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

P3: COPY OF STAY PETITION FILED BY THE PETITIONER.

P4: COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 3RD RESPONDENT.

RESPONDENT(S)' EXHIBITS:
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NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.
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W.P.(C). No. 26901 of 2015
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Dated this the 8th 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 assessment order passed under the KVAT Act, the petitioner preferred Ext.P2 appeal and Ext.P3 stay petition 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 Ext.P4 demand notice, for recovery of the amount confirmed in the assessment 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.P3 stay 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, in Ext.P3 stay petition and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das