

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. 26932 of 2015 (N)

PETITIONER :

**M.ABDUL RAHIMAN,
M/S. MOIDEEN TIMBERS,
CHUNNAMBUTHARA, PALAKKAD.**

BY ADV. SRI.HARISANKAR V. MENON

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
1ST CIRCLE, PALAKKAD -678 001**
- 2. THE INTELLIGENCE OFFICER,
SQUAD NO.VIII, DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD -678 001**
- 3. THE ASST. COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD- 678 001**
- 4. 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:**

sts

WP(C).No. 26932 of 2015 (N)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1	COPY OF ORDER ISSUED BY THE 2ND RESPONDENT DATED 05/05/2014
EXT.P2	COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT DATED 30/07/2014
EXT.P3	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DATED 30/08/2014
EXT.P4	COPY OF APPEAL FILED BY THE PETITIONER DATED 24/12/2014
EXT.P4(A)	COPY OF DELAY PETITION FILED BY THE PETITIONER DATED 24/12/2014
EXT.P4(B)	COPY OF STAY PETITION FILED BY THE PETITIONER DATED 24/12/2014.
EXT.P5	COPY OF CHALLAN FOR RS. 30,000/- REMITTED BY THE PETITIONER DATED 27/03/2015

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 26932 of 2015

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.P3 assessment order passed under the KVAT Act, the petitioner preferred Ext.P4 appeal and Ext.P4(a) stay petition before the 3rd 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.P3 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 3rd respondent to consider and pass orders on Ext.P4(a) stay petition, 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 confirmed against the petitioner by

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Ext.P3 order, shall be kept in abeyance till such time as the 3rd respondent passes orders, as directed, in Ext.P4(a) stay petition and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

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