

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. 27063 of 2015 (G)

PETITIONER(S):

**K.P. PUSHPAN,
M/S.THYAGI ENTERPRISES,
KODUNGALLUR, THRISSUR -680 664.**

**BY ADVS.SRI.P.N.DAMODARAN NAMBOODIRI,
SMT.K.P.RANI.**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER-I,
VAT CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
KODUNGALLUR- 680 664.**
- 2. THE ASST. COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR- 680 001.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MINI CIVIL STATION, IRINJALAKUDA- 680 125.**

BY GOVT. 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:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- P1: TRUE COPY OF THE ASSESSMENT ORDER NO.32081088205/2008-09
DATED 15.06.2015 FOR THE YEAR 2008-09 ISSUED BY THE 1ST RESPONDENT
TO THE PETITIONER.
- P2: TRUE COPY OF THE FIRST APPEAL DATED 12.08.2015 FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2008-09.
- P3: TRUE COPY OF THE STAY PETITION DATED 12.08.2015 FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2008-09.
- P4: TRUE COPY OF THE REVENUE RECOVERY NOTICE NO. 16E/2015-16
DATED 18.08.2015 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
FOR THE YEAR 2008-09.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.27063 of 2015

.....
Dated this the 8th 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 and Ext.P3 stay petition before the 2nd respondent. Ext.P4 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.P4 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 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.P4 revenue recovery notice shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

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

