

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 11TH DAY OF SEPTEMBER 2015/20TH BHADRA, 1937

WP(C).No. 27507 of 2015 (K)

PETITIONER :

**M/S. ANCHOR STRUCTURALS,
ENGINEERS AND CONTRACTORS, ELOOR HOUSE, KOLENCHERY,
ERNAKULAM, REPRESENTED BY ITS MANAGING PARTNER
DR.SASI ELOOR.**

**BY ADVS.SRI.A.KUMAR
SRI.P.J.ANILKUMAR
SMT.G.MINI
SRI.P.S.SREE PRASAD**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
WORKS CONTRACT, MATTANCHERRY. PIN- 682 002.**
- 2. INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MUVATTUPUZHA- 686 661.**

BY GOVERNMENT PLEADER SRI.LIJU V. STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 11-09-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).NO.27507/2015

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE ASSESSMENT ORDER DATED 10/06/2015
(SERVED ON 23/06/2015)**
- P2 COPY OF THE RECTIFICATION APPLICATION DATED 27/07/2015 DULY
ACKNOWLEDGING THE FORMS IN ORIGINAL**
- P3 COPY OF THE REVENUE RECOVERY NOTICE DATED 21/08/2015**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.27507 of 2015

.....
Dated this the 11th 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 rectification application before the 1st respondent. Ext.P3 is the revenue recovery notice. It is the case of the petitioner that even prior to considering the rectification application, recovery steps are sought to be pursued through Ext.P3 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 1st respondent shall consider and pass orders on Ext.P2 rectification application 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 Ext.P3 revenue recovery notice shall be kept in abeyance till orders are passed by the 1st respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns