

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. 27567 of 2015 (U)

PETITIONER(S):

**M/S.SS NEW LIFE STYLE PROPERTIES BUILDERS &
DEVELOPERS P. LTD., DOOR NO.E9, 4/1680,
2ND FLOOR, DOHA COMPLEX, OPP. TAGORE HALL,
R.C. ROAD, CALICUT, REPRESENTED BY ITS
MANAGING DIRECTOR MR.SHIHABUDHEEN NALAKATH.**

BY ADV. SMT.K.LATHA

RESPONDENT(S):

- 1. STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY
TO THE GOVERNMENT OF KERALA,
SECRETARIAT, THIRUVANANTHAPURAM-695 001.**
- 2. THE COMMERCIAL TX OFFICER,
(WORKS CONTRACT), OFFICE OF THE
DEPUTY COMMISSIONER, COMMERCIAL TAXES,
KOZHIKODE-670 001.**
- 3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE-670 001.**
- 4. INSPECTING ASST. COMMISSIONER/
REVENUE RECOVERY OFFICER,
COMMERCIAL TAXES, KOZHIKODE-670 001.**

BY GOVT. 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:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1A COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2009-2010 ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER DATED 12/05/2015.
- EXT.P1B COPY OF THE PENALTY ORDER FOR THE YEAR 2009-2010 ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER DATED 12/05/2015.
- EXT.P2A COPY OF THE APPEAL IN FORM NO.29 ALONG WITH GROUND OF APPEAL FILE BY THE PETITIONER BEFORE THE THIRD RESPONDENT AGAINST THE P1A ASSESSMENT ORDER FOR THE YEAR 2009-2010.
- EXT.P2B COPY OF THE APPEAL IN FORM NO.29 ALONG WITH GROUND OF APPEAL FILED BY THE PETITIONER BEFORE THE THIRD RESPONDENT AGAINST P1B PENALTY ORDER FOR THE YEAR 2009-2010.
- EXT.P3A COPY OF THE STAY PETITION FILED BY THE PETITIONER IN THE P2A APPEAL.
- EXT.P3B COPY OF THE STAY PETITION FILED BY THE PETITIONER IN THE P2B APPEAL.
- EXT.P3C COPY OF THE DELAY CONDONATION PETITIONS IN THE P2A APPEAL.
- EXT.P3D COPY OF THE CONDONATION PETITIONS IN THE P2B APPEAL.
- EXT.P4A COPY OF THE DEMAND NOTICE BASED ON THE P1A ASSESSMENT ORDER FOR THE YEAR 2009-2010 ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER.
- EXT.P4B COPY OF THE DEMAND NOTICE BASED ON THE P1B PENALTY ORDER FOR THE YEAR 2009-2010 BOTH DATED 12/05/2015 ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.A. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 27567 of 2015

Dated this the 11th 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 Exts.P1A and P1B orders of assessment and penalty passed under the KVAT Act, the petitioner preferred Exts.P2A and P2B appeals before the 3rd respondent. Along with the said appeals, the petitioner preferred Exts.P3A and P3B stay petitions and Exts.P3C and P3D delay condonation petitions before the 3rd respondent. It is the case of the petitioner that even before the consideration of the stay petitions by the 3rd respondent, the respondents are taking steps to recover the amounts by issuing Exts.P4A and P4B demand notices to the petitioner.

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 Exts.P3A & P3B stay petitions and Exts.P3C & P3D delay

condonation petitions, 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 pursuant to Exts.P4A and P4B shall be kept in abeyance till such time as the 3rd respondent passes orders, as directed, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das