

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 14TH DAY OF SEPTEMBER 2015/23RD BHADRA, 1937

WP(C).No. 27642 of 2015 (E)

PETITIONER(S):

**SAMEER A.T., PROPRIETOR,
M/S. KASARAGOD BATTERY HOUSE, KASARAGOD-14.**

BY ADV. SRI.C.K.SREEJITH

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER NO.III,
KASARAGOD - 671 121.**
- 2. THE DEPUTY COMMISSIONER (APPEALS).
KOZHIKODE - 673 001.**
- 3. STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVT. SECRETARIAT,
TRIVANDRUM - 695 001.**
- 4. VILLAGE OFFICER,
KEEZHUR, CHAVASSERY VILLAGE,
KANNUR DISTRICT - 670 702.**

BY GOVERNMENT PLEADER SRI.LIJU V. STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
14-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 27642 of 2015 (E)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1: THE TRUE COPY OF THE PROCEEDINGS DTD. 16/3/2015 ISSUED BY THE
1ST RESPONDENT AS ORDER NO 32130527488/2013-14.**

**EXHIBIT P2: THE TRUE COPY OF THE MEMORANDUM OF APPEAL FILED BEFORE
THE 2ND RESPONDENT.**

**EXHIBIT P3: THE TRUE COPY OF THE STAY PETITION FILED BEFORE THE
2ND RESPONDENT.**

EXHIBIT P4: THE TRUE COPY OF THE ADVANCE HEARING PETITION

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Ms v/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.27642 OF 2015

Dated this the 14th 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 before the 2nd respondent. Along with the appeal, the petitioner has also preferred Ext.P3 stay petition before the 2nd 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.P1 assessment order.

2. I have heard the learned counsel appearing for the petitioner and also the learned Government Pleader appearing 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:

1. 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.

2.Recovery steps for recovery of amounts confirmed against petitioner by Ext.P1 assessment order shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

3. The petitioner shall produce the copy of writ petition along with copy of judgment before the 2nd respondent for further action.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

rsr

//True Copy//

PA to Judge