

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**WEDNESDAY, THE 16TH DAY OF SEPTEMBER 2015/25TH BHADRA, 1937**

**WP(C).NO. 27967 OF 2015 (U)**  
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**PETITIONER:**  
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**M/S.RAJAN JEWELLERY & DIAMONDS INDIA (P) LTD,  
ADOOR, REPRESENTED BY MANAGING DIRECTOR.**

**BY ADVS.SRI.ANIL D. NAIR  
SRI.R.SREEJITH  
SMT.O.A.NURIYA  
SMT.ROSIE ATHULYA JOSEPH  
KUM.SOUMYA PRAKASH  
KUM.MEKHALA M.BENNY**

**RESPONDENTS:**  
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- 1. THE INSPECTING ASSISTANT COMMISSIONER,  
COMMERCIAL TAXES, PATHANAMTHITTA-689 645.**
- 2. THE DEPUTY COMMISSIONER (APPEALS)  
COMMERCIAL TAXES, KOLLAM-691 001.**
- 3. THE STATE OF KERALA, REP. BY ITS SECRETARY (TAXES),  
THIRUVANANTHAPURAM-695 001.**

**BY GOVERNMENT PLEADER SRI.LIJU V. STEPHEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
16-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**AS**

WP(C).NO. 27967 OF 2015 (U)

**APPENDIX**

**PETITIONER'S EXHIBITS:**

- EXT.P1: COPY OF THE ASSESSMENT ORDER DATED 30.06.2015 ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT FOR THE YEAR 2012-2013.
- EXT.P2: COPY OF THE APPEAL BEFORE 2ND RESPONDENT FOR THE YEAR 2012-2013.
- EXT.P3: COPY OF THE STAY PETITION FILED ALONG WITH P2 APPEAL BEFORE 2ND RESPONDENT FOR THE YEAR 2012-2013.
- EXT.P4: COPY OF THE ARREAR NOTICE IN FORM NO.12 A NOTICE DATED 04.09.2015 ISSUED BY THE 1ST RESPONDENT IN RELATION P1 ASSESSMENT ORDER.

**RESPONDENT'S EXHIBITS: NIL**

**/TRUE COPY/**

**P.A.TO JUDGE**

**AS**

**A.K.JAYASANKARAN NAMBIAR, J.**

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**W.P.(C).NO.27967 OF 2015**  
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**Dated this the 16<sup>th</sup> day of September, 2015**

**J U D G M E N T**

Against Ext.P1 assessment order under the Kerala Value Added Tax Act, 2003, the petitioner has preferred Ext.P2 appeal before the 2<sup>nd</sup> respondent. Along with the appeal, the petitioner has also preferred Ext.P3 stay petition before the 2<sup>nd</sup> respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed 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 2<sup>nd</sup> 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

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kept in abeyance till orders are passed by the 2<sup>nd</sup> respondent as directed above and communicated to the petitioner.

**Sd/-**  
**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

rsr