

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. 27979 of 2015 (V)

PETITIONER(S) :

SHINTO THUPRAMBAN
PROPRIETOR: ST.DAVISON POULTRY FARM, MARAMKODE
PERABRA, PIN-680 721.

BY ADV. SRI.K.S.HARIHARAN NAIR

RESPONDENT(S) :

1. THE COMMERCIAL TAX OFFICER
CHALAKUDY, THRISSUR DISTRICT, PIN-680 307.

2. THE ASSISTANT COMMISSIONER (APPEALS)
COMMERCIAL TAX COMPLEX, THRISSUR, PIN-680 001.

3. THE DEPUTY TAHSILDAR (RR)
CHALAKUDY TALUK, CHALAKUDY, PIN-680 307.

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:

WP(C).No. 27979 of 2015 (V)

APPENDIX

PETITIONER(S) ' EXHIBITS

P1- COPY OF ASSESSMENT ORDER DATED 28.07.2015 ISSUED BY THE 1ST
RESPONDENT.

P2- COPY OF APPEAL MEMORANDUM AGAINST EXT.P1.

P3- COPY OF STAY PETITION IN EXT.P2 APPEAL.

P4- COPY OF PETITION FOR CONDONATION OF DELAY IN FILING EXT.P1.

P5- COPY OF RR NOTICE ISSUED BY THE 3RD RESPONDENT.

RESPONDENT(S) ' EXHIBITS:NIL

//TRUE COPY//

P.A TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.27979 of 2015

.....
Dated this the 16th 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 and Ext.P4 delay condonation petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued through Ext.P5 revenue recovery notice, for recovery of the amounts confirmed by Ext.P1 assessment order.

2. Heard the learned counsel for the petitioner and 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 and Ext.P4 delay condonation 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 Ext.P5 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