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. 28049 of 2015 (E)

PETITIONER(S):

INDIAN BANK
M.G.ROAD, ERNAKULAM, PIN-682 035
REPRESENTED BY ITS CHIEF MANAGER SRI.P.B.VINOD.

BY ADV. SRI.K.S.HARIHARAN NAIR

RESPONDENT(S):

1. **THE COMMERCIAL TAX OFFICER**
KVAT CIRCLE 2, ERNAKULAM-682 018.

2. **THE ASSISTANT COMMISSIONER (APPEALS)**
OFFICE OF THE DEPUTY COMMISSIONER(APPEALS)
COMMERCIAL TAXES, ERNAKULAM-682 015.

3. **THE DEPUTY TAHSILDAR (RR)**
KANAYANNUR TALUK, ERNAKULAM, KOCHI-682 011.

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. 28049 of 2015 (E)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1- COPY OF ASSESSMENT ORDER DATED 11.03.2015 ISSUED BY THE 1ST RESPONDENT.

EXT.P2- COPY OF APPEAL MEMORANDUM DATED 31.03.2015 AGAINST EXT.P1.

EXT.P3- COPY OF STAY PETITION DATED 31.03.2015 IN EXT.P2 APPEAL.

EXT.P4- COPY OF RR NOTICE DATED 31.08.2015 ISSUED BY THE 3RD RESPONDENT.

RESPONDENT(S)' EXHIBITS:NIL

//TRUE COPY//

P.A TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

....

W.P.(C).No.28049 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 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.P4 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 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.P4 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