IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 22ND DAY OF SEPTEMBER 2015/31ST BHADRA, 1937

W.P.(C).No. 28465 of 2015 (G)

PETITIONER :

M/S. SREE KRISHNA SAW MILL,
ANJUMOORTHY,
MANGALAM P.O.,
PALAKKAD DISTRICT,
REPRESENTED BY ITS MANAGING PARTNER, K. KUTTAN

BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON

RESPONDENTS :

1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
ALATHUR-678 541.

2. THE ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD- 678 001.

3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
CHITTUR-678 101.

BY GOVERNMENT PLEADER : SRI.LIJU.V.STEPHEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

bpr

W.P.(C).No. 28465 of 2015 (G)

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1 **COPY OF ASSESSMENT ORDER FOR THE YEAR 2010-11 ISSUED BY THE 1ST RESPONDENT.**

EXT.P2 **COPY OF APPEAL FILED BY THE PETITIONER FOR THE YEAR 2010-11 BEFORE THE 2ND RESPONDENT.**

EXT.P3 **COPY OF STAY PETITION FILED BY THE PETITIONER.**

EXT.P4 **COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 3RD RESPONDENT.**

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

bpr

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.28465 OF 2015 (G)

Dated this the 22nd 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 had preferred Ext.P2 appeal together with 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 taken by the respondents as 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 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.Coercive steps for recovery of amounts confirmed against petitioner pursuant to Ext.P4 demand notice shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

bpr