

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 18TH DAY OF SEPTEMBER 2015/27TH BHADRA, 1937

WP(C).No. 28498 of 2015 (J)

PETITIONER(S):

**M/S.VYSHAKH INTERNATIONAL HOTEL (P) LTD
PAYYANNUR , KANNUR, REPRESENTED BY
ITS MANAGING PARTNER, K.T. MATHEW AGED 60 YEARS**

**BY ADVS.SRI.RAJESH NAMBIAR
SMT.SINDHU K.NAMBIAR**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER-I, PAYYANUR- 671 001**
- 2. DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, KOZHIKODE - 673 001**
- 3. INSPECTING ASST.COMMISSIONER,
COMMERCIAL TAXES, KANNUR - 671 001**

R BY GOVERNMENT PLEADER, SRI. LIJU V. STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
18-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 TRUE COPY OF THE ASSESSMENT ORDER DATED 31.03.2014 FOR THE YEAR 2011-12 UNDER THE KGST ACT.
- EXT.P2 TRUE COPY OF THE ASSESSMENT ORDER DATED 31.03.2014 FOR THE YEAR 2011-12 UNDER THE KVAT ACT.
- EXT.P3 TRUE COPY OF THE APPEAL DATED 25.04.2014 AS AGAINST EXT.P1 ASSESSMENT ORDER.
- EXT.P4 TRUE COPY OF THE APPEAL DATED 25.04.2014 AS AGAINST EXT.P2 ASSESSMENT ORDER.,
- EXT.P5 TRUE COPY OF THE STAY PETITION DATED 25.04.2014 IN EXT.P3 APPEAL
- EXT.P6 TRUE COPY OF THE STAY PETITION DATED 25.04.2014 IN EXT.P4 APPEAL
- EXT.P7 TRUE COPY OF THE PETITION FOR URGENT HEARING FILED ALONG WITH EXT.P3 APPEAL
- EXT.P8 TRUE COPY OF THE PETITION FOR URGENT HEARING FILED ALONG WITH EXT.,P4 APPEAL
- EXT.P9 TRUE COPY OF THE NOTICE DATED 24.08.2015 ISSUED BY THE 3RD RESPNDENT TO THE PETITIONER'S BANK

RESPONDENT(S)' EXHIBITS

NIL

// True copy //

PA to Judge

das

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 28498 of 2015

Dated this the 18th day of September, 2015

JUDGMENT

The Petitioner is a registered dealer under the Kerala General Sales Tax Act and the Kerala Value Added Tax Act. Against Exts.P1 and P2 assessment orders under the KGST and KVAT Act, the petitioner preferred Exts.P3 and P4 appeals together with Exts.P5 and P6 stay petitions before the 2nd respondent. The grievance of the petitioner is that even before considering the stay petition, the respondents have attached the bank account of the petitioner by Ext.P9 notice.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on Exts.P5 and P6 stay petitions, preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. The recovery steps for recovery of amounts confirmed against the petitioner by

Exts.P1 and P2 assessment orders, as also further proceedings pursuant to Ext.P9 notice, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, and communicates the same to the petitioner. The petitioner shall be permitted to operate his bank account during the period of operation of the stay granted in this judgment.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das