

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

WP(C).NO. 28573 OF 2015 (V)

PETITIONER(S) :

M/S.KWALITY VENEERS AND BOARD PRODUCTS
PAPPINISSERI, KANNUR-670005
REPRESENTED BY ITS MANAGING PARTNER
SHRI.K.PRAKASAN

BY ADV. SRI.DALE P.KURIEN

RESPONDENT(S) :

1. THE COMMERCIAL TAX OFFICER(WC)
IIND CIRCLE, KANNUR -670001
2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, MINI BYE-PASS, ERANJPALAM
KOZHIKODE-650002
3. INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, KANNUR-670001

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:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER DATED 04.08.2015

EXT.P1(A): TRUE COPY OF THE DEMAND NOTICE DATED 04.08.2015

EXT.P2:TRUE COPY OF THE APPEAL MEMORANDUM DATED 19.08.2015

EXT.P3: TRUE COPY OF STAY PETITION DATED 02.09.2015

EXT.P4: TRUE COPY OF REVENUE RECOVERY NOTICE DATED 10.09.2015

RESPONDENTS' EXHIBITS: NIL

//TRUE COPY//

P A TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.28573 of 2015

.....
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 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 by Ext.P4 demand notice for recovery of the amounts confirmed by Ext.P1 assessment order.

2. I have heard the learned counsel for the petitioner and also 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 Exts.P4 demand 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 advertng 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

