

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 28TH DAY OF SEPTEMBER 2015/6TH ASWINA, 1937

WP(C).No. 29189 of 2015 (W)

PETITIONER(S) :

**HOTEL CHANAKYA,
CHANDRANAGAR, PALAKKAD,
REPRESENTED BY ITS MANAGING PARTNER
SATHEESH KUMAR.P.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENT(S) :

- 1. THE ASSISTANT COMMISSIONER(ASSESSMENT),
SPECIAL CIRCLE, COMMERCIAL TAXES, PALAKKAD- 678 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM- 682 015.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD- 678 001.**

BY GOVERNMENT PLEADER SRI.LIJU.V.STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 28-09-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS :

**EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2012-13 DATED 31.08.2015.**

**EXHIBIT P2: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 18.09.2015 FOR THE YAR 2012-13.**

**EXHIBIT P3: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT DATED 18.09.2015 FOR
THE YEAR 2012-13.**

**EXHIBIT P4: TRUE COPY OF THE DEMAND NOTICE IN FORM NO.13 ISSUED BY
1ST RESPONDENT FOR THE YEAR 2012-13 DATED 31.08.2015.**

**EXHIBIT P5: TRUE COPY OF THE DEMAND NOTICE IN FORM NO.24 ISSUED
BY 1ST RESPONDENT FOR THE YEAR 2012-13 DATED 31.08.2015.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.29189 OF 2015

Dated this the 28th 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. Exts.P4 and P5 are the demand notices issued to the petitioner. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are taken by the respondents for recovery of amounts 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.Recovery steps for recovery of amounts confirmed against petitioner pursuant to Exts.P4 & P5 demand notices 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

rsr