

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. 29258 of 2015 (F)

PETITIONER(S) :

**AMARA RAJA BATTERIES LIMITED,
DOOR NO.24/188A, PATHADIPPALAM, KALAMASSERY,
PIN- 682 033, ERNAKULAM DISTRICT,
REPRESENTED BY MR.UMESH T.VADYAR-OFFICER-
ACCOUNTS & AUTHORISED SIGNATORY.**

**BY ADVS.SRI.JOSEPH JERARD SAMSON RODRIGUES
SRI.ROVIN RODRIGUES**

RESPONDENT(S) :

- 1. THE ASSISTANT COMMISSIONER,
SPECIAL CIRCLE-I, DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM- 682 015.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM- 682 015.**

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 PHOTOCOPY OF THE ORDER NO.32041542682/13-14
DATED 31.07.2015, ISSUED BY THE RESPONDENT ASSISTANT
COMMISSIONER, SPECIAL CIRCLE-I, DEPARTMENT OF
COMMERCIAL TAXES, ERNAKULAM.**

**EXHIBIT P2: TRUE PHOTOCOPY OF THE NOTICE OF DEMAND IN FORM NO.12
AS PER NO.20015/16 DATED 31.07.2015, ISSUED BY THE
RESPONDENT ASSISTANT COMMISSIONER.**

**EXHIBIT P3: TRUE PHOTOCOPY OF THE KVAT APPEAL NO.1878 OF 2015
DATED 14.09.2015, FILED BEFORE THE DEPUTY COMMISSIONER
(APPEALS), DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM.**

**EXHIBIT P4: TRUE PHOTOCOPY OF THE APPLICATION FOR STAY
DATED 14.09.2015, FILED BEFORE THE DEPUTY COMMISSIONER
(APPEALS), DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.29258 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 has preferred Ext.P3 appeal together with Ext.P4 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.P4 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 the petitioner pursuant to Ext.P1 assessment order 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