

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 29TH DAY OF SEPTEMBER 2015/7TH ASWINA, 1937

WP(C).No. 29400 of 2015 (Y)

PETITIONER :

**M/S. CLASSIC AGENCIES, ABBA SAW MILL COMPOUND,
CHALAPPURAM, KOZHIKODE, REPRESENTED BY ITS MANAGING
PARTNER MANI V.**

BY ADV. SRI.R.RAMADAS

RESPONDENTS :

- 1. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM 695001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE - 673001.**
- 3. THE ASSISTANT COMMISSIONER, SPECIAL CIRCLE - II,
COMMERCIAL TAXES, KOZHIKODE - 673001.**
- 4. THE SALES TAX OFFICER (RECOVERY)
OFFICE OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES DEPARTMENT, KOZHIKODE -673006.**

BY GOVERNMENT PLEADER SRI. LIJU V. STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 29-09-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE ASSESSMENT ORDER DT 30/6/2015 FOR THE PERIOD 2012-13.
- P2: COPY OF THE APPEAL DT 13/8/2015 FILED BY THE PETITIONER BEFORE THE R2.
- P3: COPY OF THE STAY PETITION DT 13/8/2015 FILED BY THE PETITIONER BEFORE THE R2.
- P4: COPY OF THE REVENUE RECOVERY NOTICE DT 10/9/2015 ISSUED BY THE R4 TO THE PETITIONER.

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 29400 of 2015

Dated this the 29th day of September, 2015

JUDGMENT

The Petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003, hereinafter referred to as the "KVAT Act". Against Ext.P1 order of assessment passed under the KVAT Act, the petitioner preferred Ext.P2 appeal and Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Ext.P4 revenue recovery notice, for recovery of the amount confirmed in the assessment order.

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 Ext.P3 stay petition, 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. Coercive steps

W.P.(C). No. 29400 of 2015

pursuant to Ext.P4 shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Ext.P3 stay petition and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das