

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 30TH DAY OF SEPTEMBER 2015/8TH ASWINA, 1937

WP(C).No. 29574 of 2015 (V)

PETITIONER(S):

**M/S. GRAND EXPORTERS,
VELIMUKKU SOUTH, MALAPPURAM DISTRICT,
REPRESENTED BY ITS MANAGING PARTNER, N.KUNHALAN.**

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

RESPONDENT(S):

- 1. THE ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, SPECIAL CIRCLE,
MALAPPURAM - 676 505.**
- 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
30-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 29574 of 2015 (V)

APPENDIX

PETITIONER(S)' EXHIBITS:

**EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT
FOR THE YEAR 2013-14 DTD.21.8.2015.**

**EXT.P2: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DTD.18.9.2015.**

**EXT.P3: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DTD.18.9.2015.**

**EXT.P4: TRUE COPY OF THE DEMAND NOTICE IN FORM NO.12 ISSUED BY
1ST RESPONDENT FOR THE YEAR 2013-14 DTD.24.8.2015.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv**/**

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No.29574 of 2015

Dated this the 30th day of September, 2015

JUDGMENT

Against Ext.P1 assessment order under the Kerala Value Added Tax Act, 2003, the petitioner has preferred Ext.P2 appeal before the 2nd respondent. Along with the appeal, the petitioner has also preferred 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 through Ext.P4 demand notice for recovery of the 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.

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2.Recovery steps for recovery of amounts confirmed against petitioner by Ext.P4 demand notice shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE