

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. 29581 of 2015 (W)

PETITIONER :

**B. SIVAPRAKASH
M/S. EVERGREEN TIMBERS
THEKKEGRAMAM
CHITTUR P.O.,
PALAKKAD – 678 101.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V. MENON**

RESPONDENT(S) :

- 1. THE COMMERCIAL TAX OFFICER – I
CHITTUR – 678 101.**
- 2. ASST. COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES
PALAKKAD – 678 001.**
- 3. THE DEPUTY TAHSILDAR
REVENUE RECOVERY
CHITTUR -6788 101.**

R1 TO R3 BY GOVT. 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:**

Mn

...2/-

APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DATED 19-11-2014.
- EXT.P2 COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 26-9-2015.
- EXT.P3 COPY OF DELAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 26-9-2015.
- EXT.P4 COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 26-9-2015.
- EXT.P5 COPY OF NOTICE IN FORM NO. 1 ISSUED BY THE 3RD RESPONDENT DATED 10-4-2015.
- EXT.P6 COPY OF NOTICE IN FORM NO. 10 ISSUED BY THE 3RD RESPONDENT DATED 10-4-2015.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.S. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No.29581 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 petition for condonation of delay and 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 sought to be pursued 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 petition for condonation of delay

W.P.(C). No.29581 of 2015

and 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 petitioner by 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

W.P.(C). No.29581 of 2015

-3-

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