

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 5TH DAY OF OCTOBER 2015/13TH ASWINA, 1937

WP(C).No. 29955 of 2015 (T)

PETITIONER(S):

**ABHILASH A.S., PROPRIETOR,
M/S.SREEBHADRA MOTORS, ADIMALI,
IDUKKI DISTRICT, PIN-685561.**

**BY ADVS.SRI.MOHAMMED RAFIQ
SRI.M.G.SHAJI**

RESPONDENT(S):

- 1. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
KOTTAYAM, PIN-686001.**
- 2. THE COMMERCIAL TAX OFFICER, ADIMALI,
IDUKKI DISTRICT, PIN-685561.**
- 3. THE DEPUTY TAHSILDAR (REVENUE RECOVERY),
TALUK OFFICE, DEVIKULAM, PIN-685613.**
- 4. THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY,
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
TRIVANDRUM, PIN-695001.**

BY GOVERNMENT PLEADER SRI.LIJU V.STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 05-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: COPY OF THE ASSESSMENT ORDER NO.32060968705/13-14 DATED 19/2/15 PASSED BY THE R2 FOR THE YEAR 2013-14.**
- P2: COPY OF THE APPEAL DATED /3/2005 FILED BY THE PETITIONER BEFORE THE R1 AGAINST THE ASSESSMENT ORDER FOR THE YEAR 2013-14**
- P3: COPY OF THE STAY APPLICATION DATED 7/3/15 FILED BY THE PETITIONER BEFORE THE R1 IN THE APPEALPREFERRED FOR THE YEAR 2013-14.**
- P4: COPY OF THE DEMAND NOTICE NO.2015/27216/6 DATED 14/9/15 ISSUED BY THE R3 UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACTR, 1968**
- P5: COPY OF THE DEMAND NOTICE NO.2015/27216/6 DATED 14/9/15 ISSUED BY THE R3 UNDER SECTION 34 OF THE KERALA REVENUE RECOVERY ACTR, 1968**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 29955 of 2015

Dated this the 5th day of October, 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 1st respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 1st respondent, respondents are taking steps to recover the amounts by issuing Exts.P4 to P5 demand notices.

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 1st 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 pursuant to Exts.P4 and P5 shall be kept in abeyance till such time

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as the 1st respondent passes orders, as directed, in Ext.P3 stay petition and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das