

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 4TH DAY OF NOVEMBER 2015/13TH KARTHIKA, 1937

WP(C).No. 29969 of 2015 (U)

PETITIONER :

**SHEEN ANTONY, AGED 53 YEARS,
MANAGING DIRECTOR, M/S PILOT SMITH,
KALLETUMKARA, THRISSUR**

BY ADV. SRI.K.A.SREEJITH

RESPONDENTS :

- 1. ASSISTANT COMMISSIONER (SPECIAL CIRCLE),
DEPARTMENT OF COMMERCIAL TAXES, POOTHOLE, THRISSUR 4**
- 2. INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, IRINJALAKUDA**

BY GOVERNMENT PLEADER SMT. LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 04-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1: TRUE COPY OF THE INTERIM ASSESSMENT ORDER OF
RESPONDENT.**

EXHIBIT P2: THE TRUE COPY OF THE ORDER IN INTERIM PETITION NO 394/2013

**EXHIBIT P3: THE TRUE COPY OF THE COMMUNICATION ISSUED FROM
PETITIONER'S BANK.**

**EXHIBIT P4: THE TRUE COPY OF THE LETTER OF REQUEST SUBMITTED BY
PETITIONER'S COUNSEL BEFORE RESPONDENTS.**

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.
.....
W.P.(C).No.29969 of 2015
.....
Dated this the 4th day of November, 2015

J U D G M E N T

Against Ext.P1 assessment order that was passed under the Kerala Value Added Tax Act, the petitioner had preferred appeals and stay petitions before the appellate authority. In the appeals preferred before the appellate Tribunal, the appellate Tribunal had initially, by Ext.P2 order, granted a stay of recovery of amounts from the petitioner after taking note of the fact that the petitioner had paid certain amounts towards the disputed demand. It is submitted by counsel for the petitioner that thereafter, the appeal was dismissed for default and subsequently restored on the files of the appellate Tribunal. Without noticing these facts, however, the revenue recovery authorities initiated proceedings against the petitioner for recovery of the amounts confirmed against the petitioner by the assessment order.

Counsel for the petitioner would submit that he has since approached the appellate Tribunal and filed Ext.P5 application for stay on 26.10.2015, and the said application is pending consideration before the appellate Tribunal. Taking note of the said submission of counsel for the petitioner, I dispose the writ petition by directing the Kerala Value Added Tax Appellate

Tribunal, Ernakulam, to consider and pass orders on Ext.P5 application preferred by the petitioner before the said Tribunal within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. Recovery steps initiated against the petitioner, for recovery of amounts confirmed against the petitioner by Ext.P1 assessment order, shall be kept in abeyance till such time as orders are passed by the Kerala Value Added Tax Appellate Tribunal, Ernakulam, as directed. The petitioner shall produce a copy of the writ petition together with a copy of this judgment before the Kerala Value Added Tax Appellate Tribunal, Ernakulam, for further action.

A.K.JAYASANKARAN NAMBIAR
JUDGE

