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. 29980 of 2015 (V)

PETITIONER(S):

SEENA STEELS (DEFUNCT),
(PRESENTLY KNOWN AS PEE TEE AGENCIES),
CHEROOTY ROAD, KOZHIKODE-673 001,
REPRESENTED BY ITS MANAGING PARTNER
SHABEER P.T.

BY ADVS.SRI.T.G.MADHAVANUNNI,
SRI.C.S.ARUN SHANKAR,
SMT.REVATHY P.NAIR.

RESPONDENT(S):
----

1. THE COMMISSIONER OF COMMERCIAL TAXES, THIRUVANANTHAPURAM-695 033.

2. THE ASSISTANT COMMISSIONER, SPECIAL CIRCLE-I, COMMERCIAL TAXES, KOZHIKODE-673 006.

3. THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, KOZHIKODE-673 006.

4. THE SALE TAX OFFICER (RECOVERY), O/O. DEPUTY COMMISSIONER, COMMERCIAL TAXES, KOZHIKODE-673 006.

BY GOVT. 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:

rs.

WP(C).No. 29980 of 2015 (V)

APPENDIX

PETITIONER'S EXHIBITS:-

EXT.P1	COPY OF THE ASSESSMENT ORDER ALONG WITH DEMAND NOTICE DATED 29/06/2015 ISSUED BY THE 2ND RESPONDENT FOR THE PERIOD 2013-14.
EXT.P2	COPY OF THE APPEAL DATED 07/08/2015 FILED BEFORE THE 3RD RESPONDENT FOR THE YEAR 2013-14.
EXT.P3	COPY OF THE PETITION DATED 07/08/2015 FILED BEFORE THE 3RD RESPONDENT FOR STAY OF COLLECTION OF TAX & INTEREST FOR THE YEAR 2013-14.
EXT.P4	COPY OF THE REVENUE RECOVERY NOTICE DATED 14/09/2015 ISSUED BY THE 4TH RESPONDENT FOR RECOVERY OF THE AMOUNT OF Rs.11,28,435/- DEMANDED FOR THE YEAR 2013-14.
EXT.P5	COPY OF THE CHEQUE NO.446851 DATED 28/09/2015 OF Rs.2,66,874/- OF STATE BANK OF INDIA, CALICUT BRANCH SUBMITTED BEFORE THE 2ND RESPONDENT.
EXT.P6	COPY OF THE ACKNOWLEDGMENT OF PAYMENT DATED 19/09/2015 GIVEN BY 4TH RESPONDENT.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.
===
W.P.(C). No. 29980 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 3rd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 3rd 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. It is submitted by the learned counsel for the petitioner that, during the pendency of the stay petition, the petitioner has also paid almost 30% of the demand confirmed against the petitioner by the assessment order.

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 3rd respondent to consider and pass orders on Ext.P2 appeal, 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. The recovery steps for recovery of amounts confirmed against the petitioner by Ext.P1 order, shall be kept in abeyance till such time as the 3rd respondent passes orders, as directed, in Ext.P2 appeal and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das