

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE ANIL K.NARENDRA

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

WP(C).No. 30045 of 2015 (E)

PETITIONER(S):

**M/S. VOLTAS LIMITED
39/3608, SHEMA BUILDING
MG ROAD, RAVIPURAM, KOCHI - 682 016
REPRESENTED BY ITS HEAD - SHARE SERVICE
CENTER - MS. TREEESA BETTY FIGARUS**

**BY ADVS.SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.GOPINATH
SRI.P.BENNY THOMAS
SRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SRI.KURRYAN THOMAS
SRI.RAJA KANNAN**

RESPONDENT(S):

- 1. STATE OF KERALA, REPRESENTED BY ITS SECRETARY
TO GOVERNMENT, TAXES DEPARTMENT,
SECRETARIAT, THIRUVANANTHAPURAM - 695 001**
- 2. THE ASSISTANT COMMISSIONER, SPECIAL CIRCLE I,
COMMERCIAL TAXES, ERNAKULAM - 682 015**
- 3. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM - 682 015**
- 4. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KAKKANAD
ERNAKULAM - 682 030**

BY ADV.T.J.MICHAEL, SENIOR GOVERNMENT PLEADER

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

APPENDIX

PETITIONER'S EXHIBITS:

- P1: COPY OF THE ASSESSMENT ORDER DATED 25.06.2015 PASSED BY THE 2ND RESPONDENT PERTAINING TO YEAR 2010-11 UNDER THE KVAT ACT
- P2: COPY OF HTE APPEAL MEMORANDUM DATED 17.07.2015 (WITHOUT ANNEXURES) FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT, AGAINST EXT.P1 ASSESSMENT ORDER
- P3: COPY OF HTE STAY PETITION DATED 06.08.2015 FILED BY THE PETITIONER AGAINST EXT.P1 ASSESSMENT ORDER
- P4: COPY OF THE DEMAND NOTICE DATED 25.09.2015 ISSUED BY THE 4TH RESPONDENT UNDER THE KERALA REVENUE RECOVERY ACT, PERTAINING TO AMOUNTS ASSESSED UNDER EXT.P1 ASSESSMENT ORDER

RESPONDENTS' EXHIBITS: N I L

//TRUE COPY//

P.A. TO JUDGE

JV

ANIL K. NARENDHAN, J.

W.P.(C) No.30045 of 2015

Dated this the 05th day of October, 2015

JUDGMENT

The petitioner, who is a registered dealer under the KVAT Act on the rolls of the 2nd respondent has filed this writ petition seeking a writ of certiorari to quash Ext.P4 demand notice issued by the 4th respondent and seeking a writ of mandamus commanding the 4th respondent not to proceed with any coercive steps for recovery of the tax and interest assessed in Ext.P1 assessment order till the disposal of Ext.P2 appeal by the 3rd respondent.

2. I heard the arguments of the learned counsel for the petitioner and also the learned Government Pleader appearing for the respondents.

3. It is aggrieved by Ext.P1 order of assessment under the KVAT Act for the year 2010-2011, the petitioner filed Ext.P2 appeal before the 3rd respondent alongwith Ext.P3 stay petition. During the pendency of Ext.P2 appeal and Ext.P3 stay petition, recovery proceedings were initiated pursuant to Ext.P4 demand notice issued by the 4th respondent.

4. Considering the fact that Ext.P2 appeal and Ext.P3 stay petition filed by the petitioner are pending consideration before the 3rd respondent, I deem it appropriate to dispose of this writ petition without going into the merits of the case.

In the result, this writ petition is disposed of directing the 3rd respondent to consider and pass appropriate orders on Ext.P3 stay petition, as expeditiously as possible, at any rate, within a period of one month from the date of receipt of a certified copy of this judgment, with notice to the petitioner. Till such time, all recovery proceedings pursuant to Ext.P4 demand notice shall be kept in abeyance.

JV

sd/-
ANIL K. NARENDRAN,
JUDGE