

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 8TH DAY OF OCTOBER 2015/16TH ASWINA, 1937

WP(C).No. 30085 of 2015 (I)

PETITIONER :

**N.K.ABDUL SALAM
M/S.DHANA POULTRY FARM,
ATTAYAMPATHY, MUTHALAMADA
PALAKKAD DISTRICT.**

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

RESPONDENT(S) :

- 1. THE COMMERCIAL TAX OFFICER
CHITTUR-678 101.**
- 2. THE ASST.COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD-678 001.**
- 3. THE DEPUTY TAHSILDAR
REVENUE RECOVERY, CHITTUR-678101.**

R1 TO R3 BY GOVT. PLEADER SRI. LIJU V. STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 08-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

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APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : COPY OF ASSESSMENT ORDER FOR THE YEAR 2010-11 ISSUED BY
THE 1ST RESPONDENT DATED 18.10.2013.
- EXT.P2 COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT DATED 1-8-2015.
- EXT.P3 COPY OF EARLY HEARING PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPNDENT DATED 1-8-2015.
- EXT.P3(a) COPY OF APPLICATION FOR STAY FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT DATED 6-10-2015.
- EXT.P4 COPY OF NOTICE IN FORM NO. 1 ISSUED BY THE 3RD RESPONDENT
DATED 10-2-2015.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.S. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 30085 of 2015

Dated this the 8th 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 assessment order passed under the KVAT Act, the petitioner preferred Ext.P2 appeal and Ext.P3(a) stay petition before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Ext.P4 demand 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. 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 2nd respondent to consider and pass orders on Ext.P3(a) 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

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pursuant to Ext.P4 notice, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Ext.P3(a) stay petition and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das 08.10.15