

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 6TH DAY OF OCTOBER 2015/14TH ASWINA, 1937

WP(C).No. 30265 of 2015 (G)

PETITIONER(S):

**KAIPPALLIL RUBBERS PVT. LTD .,
THANGALLOOR, THRISSUR - 680 581,
REPRESENTED BY ITS CHAIRMAN.**

**BY ADVS.SRI.K.JAJU BABU (SR.)
SMT.M.U.VIJAYALAKSHMI**

RESPONDENT(S):

- 1. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR, PIN - 680 001.**
- 2. THE COMMERCIAL TAXES OFFICER,
THIRD CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR, PIN - 680 001.**

BY GOVERNMENT PLEADER SRI.LIJU V.STEPEHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
06-10-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 30265 of 2015 (G)

APPENDIX

PETITIONER(S)' EXHIBITS:

**EXT.P1: COPY OF THE ASSESSMENT ORDER DTD.26.8.2015 ISSUED BY THE
2ND RESPONDENT.**

**EXT.P2: COPY OF THE STATUTORY APPEAL DTD.29.9.2015 UNDER SECTION 55 OF
THE KVAT ACT FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT
ALONG WITH THE PROOF OF REMITTANCE BY CHALLAN DRTD.29.9.2015.**

**EXT.P3: COPY OF THE INTERLOCUTORY APPLICATION DTD.29.9.2015 FILED BY THE
PETITIONER BEFORE THE 1ST RESPONDENT.**

**EXT.P4: COPY OF THE STAY APPLICATION DTD.29.9.2015 FILED BY THE PETITIONER
BEFORE THE 1ST RESPONDENT.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.30265 of 2015

.....
Dated this the 6th day of October, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P2 appeal and Ext.P4 stay petition before the 1st respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P1 assessment order.

2. I have heard the learned counsel for the petitioner and also the learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with the following directions:

i. The 1st respondent shall consider and pass orders on Ext.P4 stay petition within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Recovery steps for recovery of amounts confirmed against petitioner by Ext.P1

assessment order shall be kept in abeyance till orders are passed by the 1st respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 1st respondent shall be a reasoned one adverting to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns