

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. 30271 of 2015 (H)

PETITIONER(S):

**P.P. RASHEED,
GEM TREADS, FUNCTIONAL INDUSTRIAL ESTATE, PAYYANAD,
MANJERI MALAPPURAM DISTRICT.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER-I,
MANJERI, MALAPPURAM DISTRICT.**
- 2. THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL,
NOORANI, PALAKKAD - 678 604.**
- 3. THE INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, MANJERI, MALAPPURAM DISTRICT.**

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. 30271 of 2015 (H)

APPENDIX

PETITIONER(S)' EXHIBITS

P1 - COPY OF ORDER DATED 15.11.10 OF 1ST RESPONDENT FOR 2008-2009 (KVAT)

P1(A) - COPY OF ORDER DATED 15.11.2010 OF 1ST RESPONDENT FOR 2008-2009
(CST)

P2 - COPY OF ORDER DATED 26.09.2014 ISSUED BY THE DEPUTY COMMISSIONER
(APPEALS) ERNAKULAM.

P3 - COPY OF APPEAL MEMORANDUM AGAINST EXT.P2 IN RELATION TO EXT.P1.

P3(A) - COPY OF APPEAL MEMORANDUM AGAINST EXT.P2 IN RELATION TO EXT.P1(A)

P4 - COPY OF STAY PETITION IN EXT.P3 APPEAL.

P4(A)- COPY OF STAY PETITION IN EXT.P3(A) APPEAL.

P5 - COPY OF RECOVERY NOTICE DATED 26.09.11 ISSUED BY THE
3RD RESPONDENT IN RESPECT OF EXT.P1,

P5(A) - COPY OF RECOVERY NOTICE DATED 26.09.11 ISSUED BY THE
3RD RESPONDENT N RESPECT OF EXT.P1(A).

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.30271 of 2015

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

J U D G M E N T

Against Ext.P2 common order passed by the 1st appellate authority, the petitioner has preferred Exts.P3 and P3(a) appeals and Exts.P4 and P4(a) stay petitions before the 2nd respondent appellate Tribunal. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued through Exts.P5 and P5(a) revenue recovery notices for recovery of the amounts confirmed by Ext.P2 common 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 2nd respondent shall consider and pass orders on Exts.P4 and P4(a) stay petitions within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Coercive steps pursuant to Exts.P5 and P5(a) revenue recovery notices shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 2nd respondent shall be a reasoned one advertent 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