

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. 30310 of 2015 (K)

PETITIONER :

**M/S. LLOYD INSULATIONS (INDIA) LIMITED,
DOOR NO.CC 33/1691, 1ST FLOOR, B2, PALAKKAL BUILDING,
VIVEKANANDA ROAD, NH BYPASS, PUTHIYA ROAD,
VENNALA.P.O., KOCHI-682 028**

**BY ADVS.SRI.ANIL D. NAIR
SRI.R.SREEJITH
SMT.ROSIE ATHULYA JOSEPH
SMT.O.A.NURIYA
SMT. SOUMYA PRAKASH
SMT. MEKHALA BENNY**

RESPONDENT(S):

- 1. THE ASSISTANT COMMISSIONER (AUDIT) ASSESSMENT,
DEPT OF COMMERCIAL TAXES, ERNAKULAM,
MATTANCHERRY REGION, PIN-682 001**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
ERNAKULAM-682 030**
- 3. THE INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM, COCHIN-682 015**

BY GOVERNMENT PLEADER SRI.LIJU V. STEPHEN

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

sts

WP(C).NO.30310/2015

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE ASSESSMENT ORDER DATED 30/05/2015 FOR THE YEAR 2011-12 ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT**
- P2 COPY OF THE APPEAL FILED AGAINST ASSESSMENT ORDER BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR AY 2011-2012**
- P3 COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR AY 2011-2012**
- P4 COPY OF THE NOTICE DATED 25/09/2015 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER.**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.30310 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.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued by Ext.P4 demand notice 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 2nd respondent shall consider and pass orders on Ext.P3 stay petition within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Coercive steps pursuant to Ext.P4 demand 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 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

