

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 9TH DAY OF OCTOBER 2015/17TH ASWINA, 1937

WP(C).No. 30720 of 2015 (L)

PETITIONER :

**M/S. ANSARI DISTRIBUTORS AND DEVELOPMENT GROUP
CMC-3, 79/V, NEAR MANORAMA JN. CHERTHALA - 688524.
REPRESENTED BY MANAGING PARTER.**

**BY ADVS.SRI.ANIL D. NAIR
SRI.M.BALAGOPAL
SRI.R.SREEJITH
SMT.ROSIE ATHULYA JOSEPH
SMT.O.A.NURIYA
KUM.SOUMYA PRAKASH**

RESPONDENTS :

- 1. THE COMMERCIAL TAX OFFICER-1
CHERTHALA ALAPPUZHA DISTRICT - 688524.**
- 2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, KOLLAM - 691001.**
- 3. THE INSPECTING ASST. COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES, ALAPPUZHA- 688001.**

BY GOVERNMENT PLEADER SRI. LIJU V. STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE ASSESSMENT ORDER DT 31/8/2015 FOR THE YEAR 2012-13
ISSUED TO THE PETITIONER BY THE R1.
- P2: COPY OF APPEAL FILED AGAINST ASSESSMENT ORDER BY THE PETITIONER
BEFORE THE R2 FOR AY 2012-13.
- P3: COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE R2
AY- 2012-13.
- P4: COPY OF THE NOTICE DT 3/10/2015 ISSUED BY THE R3 TO THE PETITIONER.

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.30720 of 2015

.....
Dated this the 9th 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 through 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 notice 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

