

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. 30742 of 2015 (P)

PETITIONER :

**K.A.JOSEPH,
AGED 59, S/O. ABRAHAM
KURISSUMMOOTIL AGENCIES
RUBBER & HILL PRODUCE DEALER
PUSHPAGIRI, KANHIRANGAD P.O.,
KANNUR DISTRICT, PIN – 670 142.**

BY ADV. SRI.SEBASTIAN JOSEPH (KURISUMMOOTIL)

RESPONDENT(S) :

- 1. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE – 673 001.**
- 2. THE ASSISTANT COMMISSIONER (KVAT)
SPECIAL CIRCLE, KANNUR – 670 002.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, KANNUR
PIN – 670 002.**

R1 TO R3 BY GOVT. 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:**

Mn

WP(C).No. 30742 of 2015 (P)

APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : COPY OF THE ORDER NO. 321202 26292C/2010-11 DATED 12/8/2013 OF THE 2ND RESPONDENT.
- EXT.P2 COPY OF ORDER DATED 13/9/2013 AND THE DEMAND NOTICE.
- EXT.P3 COPY OF THE APPEAL MEMORANDUM FILED BEFORE THE FIRST RESPONDENT.
- EXT.P4 COPY OF STAY PETITION FILED ALONG WITH THE APPEAL.
- EXT.P5 COPY OF THE DEMAND NOTICE DATED 7/11/2013.
- EXT.P6 COPY OF THE CHEQUE ISSUED ON 5/3/2014 IN FAVOUR OF THE 3RD RESPONDENT.
- EXT.P7 COPY OF THE HEARING NOTICE DATED 4/8/2014.
- EXT.P8 COPY OF CHALAN RECEIPT FOR RS. 1336/- DATED 6/11/2014.
- EXT.P9 COPY OF THE CHALAN RECEIPT DATED 25/3/2015 FOR RS. 51,100/-

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.S. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.30742 of 2015
.....

Dated this the 9th day of October, 2015

J U D G M E N T

Against Ext.P2 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P3 appeal and Ext.P4 stay petition before the 1st respondent. It is also stated that the petitioner has already paid a substantial amount of the amounts confirmed against him by Ext.P2 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.P2 appeal within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. I make it clear that, till such time as the 1st respondent passes orders in Ext.P3 appeal as directed, and communicates the same to the

petitioner, coercive steps for recovery of amounts confirmed against the petitioner by Ext.P2 assessment order shall be kept in abeyance.

**A.K.JAYASANKARAN NAMBIAR
JUDGE**

mns

