

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. 30806 of 2015 (A)

PETITIONER:

**M/S. HIGHRANGE FOODS(P) LTD.,
KODIMATHA, KOTTAYAM,
REPRESENTED BY ITS' AUTHORIZED
SIGNATORY SRI.RAMESH BABU.C.R.**

**BY ADVS.SRI.A.KUMAR
SRI.P.J.ANILKUMAR
SMTG.MINI(1748)
SRI.P.S.SREE PRASAD**

RESPONDENT(S):

- 1. THE DEPUTY COMMISSIONER (APPEALS) ,
KOTTAYAM - 686 002.**
- 2. ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KOTTAYAM - 686 002.**
- 3. INSPECTING ASSISTANT COMMISSIONER
(REVENUE RECOVERY),
DEPARTMENT OF COMMERCIAL TAXES,
KOTTAYAM - 686 002.**

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:**

mbr/

APPENDIX

PETITIONERS' EXHIBITS:

- EXT. P1: TRUE COPY OF THE ORDER DATED 31.8.2015.
- EXT. P2 : TRUE COPY OF THE ASSESSMENT ORDER DATED 24.7.2015.
- EXT. P3: TRUE COPY OF THE MEMORANDUM OF APPEAL DATED 10.9.2015.
- EXT. P4 : TRUE COPY OF APPLICATION FOR STAY DATED 10.9.2015.
- EXT. P5 : TRUE COPY OF REVENUE RECOVERY NOTICE DATED 29.9.2015.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.30806 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 the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued through Ext.P5 revenue recovery notice for recovery of the amounts confirmed 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.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. Coercive steps pursuant to Ext.P5 revenue recovery notice 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

