

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. 30856 of 2015 (F)

PETITIONER :

**M/S. DESTINATION HEALTH
KANTHI BUILDING, 33/1995 C, ALINCHUVADU,
VENNALA, ERNAKULAM – 682 020
REPRESENTED BY ITS MANAGING PARTNER MR. MATHEW KURIEN.**

BY ADV. SMT.K.LATHA

RESPONDENT(S) :

- 1. STATE OF KERALA
REPRESENTED BY THE CHIEF SECRETARY
TO THE GOVT. OF KERALA, SECRETARIAT
THIRUVANANTHAPURAM – 695 001.**
- 2. THE COMMERCIAL TAX OFFICER
KVAT CIRCLE – II, COMMERCIAL TAXES
KALAMASSERY, ERNAKULAM – 682 036.**
- 3. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM – 682 033.**
- 4. THE INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, KAKKANAD, ERNAKULAM – 682 030.**

R1 TO R4 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

...2/-

APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2011-2012
ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER DATED
27-2-2015.
- EXT.P2 COPY OF THE APPEAL IN FORM NO. 29 ALONG WITH GROUND OF
APPEAL FILED BY THE PETITIONER BEFORE THE THIRD
RESPONDENT AGAINST THE P 1 ASSESSMENT ORDER FOR THE
YEAR 2011-2012.
- EXT.P3 COPY OF FORM NO. 30 AND IT'S STAY PETITION FILED BY THE
PETITIONER BEFORE THE THIRD RESPONDENT IN THE P2 APPEALS.
- EXT.P3A COPY OF FORM NO. 30 AND IT'S CONDONATION DELAY PETITION
FILED BY THE PETITIONER BEFORE THE THIRD RESPONDENT IN THE
P2 APPEALS.
- EXT.P4 COPY OF THE REVENUE RECOVERY NOTICE IN FORM NO. I DATED
26-9-2015 ISSUED BY THE FOURTH RESPONDENT TO THE
PETITIONER.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.S. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 30856 of 2015

Dated this the 9th day of October, 2015

JUDGMENT

The Petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003, hereinafter referred to as the "KVAT Act". Against Ext.P1 order of assessment passed under the KVAT Act, the petitioner preferred Ext.P2 appeal and Ext.P3 stay petition along with Ext.P3(a) delay condonation petition before the 3rd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 3rd respondent, recovery steps have been initiated against him through Ext.P4 revenue recovery notice, for recovery of the amount confirmed in the assessment order.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with a direction to the 3rd respondent to consider and pass orders on Ext.P3 stay petition and Ext.P3(a) delay condonation petition, preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment, after

hearing the petitioner. The recovery steps for recovery of amounts pursuant to Ext.P4 notice, shall be kept in abeyance till such time as the 3rd respondent passes orders, as directed, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das