

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. 30858 of 2015 (F)

PETITIONER(S):

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

BY ADV. SMT.KLATHA.

RESPONDENT(S):

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

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:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2010-2011 ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER DATED 27/02/2015.
- 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 P1 ASSESSMENT ORDER FOR THE YEAR 2010-2011.
- EXT.P3 COPY OF THE FORM NO.30 AND IT'S STAY PETITION FILED BY THE PETITIONER BEFORE THE THIRD RESPONDENT IN THE P2 APPEALS.
- EXT.P3A COPY OF THE 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 26/09/2015 ISSUED BY THE FOURTH RESPONDENT TO THE PETITIONER.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 30858 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