

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 12TH DAY OF OCTOBER 2015/20TH ASWINA, 1937

WP(C).No. 30888 of 2015 (I)

PETITIONER(S) :

**S.SURESH,
M/S.A.K.AGENCIES, 15/195, COIMBATORE ROAD,
SULTHANPET, PALAKKAD.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENT(S) :

- 1. THE COMMERCIAL TAX OFFICER,
2ND CIRCLE, PALAKKAD- 678 001.**
- 2. THE ASST.COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD- 678 001.**
- 3. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY, TALUK OFFICE,
PALAKKAD- 678 001.**

BY GOVERNMENT PLEADER SRI.LIJU.V.STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 12-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS :

**EXHIBIT P1: COPY OF ASSESSMENT ORDER FOR THE YEAR 2009-10 ISSUED
BY THE 1ST RESPONDENT DATED 30.06.2015.**

**EXHIBIT P2: COPY OF APPEAL FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 07.08.2015.**

**EXHIBIT P3: COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 07.08.2015.**

**EXHIBIT P4: COPY OF NOTICE IN FORM NO.1 ISSUED BY
THE 3RD RESPONDENT DATED 11.09.2015.**

**EXHIBIT P4(A): COPY OF NOTICE IN FORM NO.10 ISSUED BY
THE 3RD RESPONDENT DATED 11.09.2015.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

PA.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 30888 of 2015

Dated this the 12th 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 before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Exts.P4 and P4(a) demand notices, 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 2nd respondent to consider and pass orders on Ext.P3 stay 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. Coercive steps

pursuant to Exts.P4 and P4(a) notices shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Ext.P3 stay petition and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das