

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. 31023 of 2015 (C)

PETITIONER(S):

**JAYAPAL K.S., S/O.K.V. SATHYAPALAN,
M/S.CHEMICAL CONSORTIUM, POOTHOLE,
KADAVIL HOUSE, P.O.KANIMANGALAM,
THRISSUR-680 027.**

BY ADV. DR.K.P.PRADEEP.

RESPONDENT(S):

- 1. STATE OF KERALA,
REPRESENTED BY ITS PRINCIPAL SECRETARY TO TAXES,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001.**
- 2. COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
3RD CIRCLE, OFFICE OF THE DEPUTY COMMISSIONER,
THRISSUR.**
- 3. ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR.**
- 4. DEPUTY TAHSILDAR (REVENUE RECOVERY),
TALUK OFFICE, THRISSUR-680 020.**

BY GOVT. 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:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE ASSESSMENT ORDER NO.32080746003/2007-08 DATED 04/02/2013 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.
- EXT.P1A COPY OF THE ASSESSMENT ORDER NO.32080746003/2008-09 DATED 04/02/2013 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.
- EXT.P1B COPY OF THE ASSESSMENT ORDER NO.32080746003/2009-10 DATED 04/02/2013 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.
- EXT.P2 COPY OF THE APPEAL DATED 16/03/2013 FILED FOR THE YEAR 2007-08 IN EXT.P1 ASSESSMENT ORDER PENDING BEFORE THE 3RD RESPONDENT.
- EXT.P2A COPY OF THE APPEAL DATED 16/03/2013 FILED FOR THE YEAR 2008-09 IN EXT.P1(A) ASSESSMENT ORDER PENDING BEFORE THE 3RD RESPONDENT.
- EXT.P2B COPY OF THE APPEAL DATED 16/03/2013 FILED FOR THE YEAR 2009-10 IN EXT.P1(B) ASSESSMENT ORDER PENDING BEFORE THE 3RD RESPONDENT.
- EXT.P3 COPY OF THE APPLICATION DATED 16/03/2013 FOR STAY IN EXT.P2 APPEAL PENDING BEFORE THE 3RD RESPONDENT.
- EXT.P3A COPY OF THE APPLICATION DATED 16/03/2013 FOR STAY IN EXT.P2(A) APPEAL PENDING BEFORE THE 3RD RESPONDENT.
- EXT.P3B COPY OF THE APPLICATION DATED 16/03/2013 FOR STAY IN EXT.P2(B) APPEAL PENDING BEFORE THE 3RD RESPONDENT.
- EXT.P4 COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE RR ACT NO.2015/5522/8/600 DATED 18/09/2015 ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER.
- EXT.P4A COPY OF THE DEMAND NOTICE UNDER SECTION 34 OF THE RR ACT NO.2015/5522/8/600 DATED 18/09/2015 ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER.

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- EXT.P4B COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE RR ACT
NO.2015/5523/8/600 DATED 18/09/2015 ISSUED BY THE
4TH RESPONDENT TO THE PETITIONER.**
- EXT.P4C COPY OF THE DEMAND NOTICE UNDER SECTION 34 OF THE RR ACT
NO.2015/5523/8/600 DATED 18/09/2015 ISSUED BY THE
4TH RESPONDENT TO THE PETITIONER.**
- EXT.P4D COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE RR ACT
NO.2015/5524/8/600 DATED 18/09/2015 ISSUED BY THE
4TH RESPONDENT TO THE PETITIONER.**
- EXT.P4E COPY OF THE DEMAND NOTICE UNDER SECTION 34 OF THE
RR ACT NO.2015/5524/8/600 DATED 18/09/2015 ISSUED BY THE
4TH RESPONDENT TO THE PETITIONER.**

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.31023 OF 2015 (C)

Dated this the 12th day of October, 2015

J U D G M E N T

Against Ext.P1 series of assessment orders under the KVAT Act, the petitioner had preferred Ext.P2 series of appeals together with Ext.P3 series of stay petitions before the 3rd respondent. It is the case of the petitioner that even prior to considering the stay petitions, recovery steps are taken by the respondents through Ext.P4 series of demand notices as confirmed by Ext.P1 series of assessment orders.

2. I have heard the learned counsel appearing for the petitioner and also the learned Government Pleader appearing 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:

1. The 3rd respondent shall consider and pass orders on Ext.P3 series of stay petitions within a period of one month from the date of receipt of a copy of this

judgment, after hearing the petitioner.

2.Recovery steps for recovery of amounts confirmed against petitioner pursuant to Ext.P1 series of assessment orders shall be kept in abeyance till orders are passed by the 3rd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp