

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 14TH DAY OF OCTOBER 2015/22ND ASWINA, 1937

WP(C).No. 31238 of 2015 (D)

PETITIONER :

**MICHAEL & MICHAEL PIPES (P) LTD
KUZHİYAMPADOM, MANJAPRA
ANGAMALY, PIN – 683 581
REPRESENTED BY MANAGING DIRECTOR
T.M. MICHAEL.**

BY ADV. SRI.V.V.GEORGEKUTTY

RESPONDENT(S) :

- 1. COMMERCIAL TAX OFFICER
ANGAMALY – 683 574.**
- 2. DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM – 682 015.**
- 3. INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, MATTANCHERY – 682 002.**

R1 TO R3 BY GOVT. PLEADER SMT. LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 14-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : COPY OF THE ASSESSMENT ORDER & DEMAND NOTICE DATED 4-3-2015 FOR 2009-10 ISSUED BY THE 1ST RESPONDENT.
- EXT.P2 COPY OF THE ASSESSMENT ORDER & DEMAND NOTICE DATED 16-2-2015 FOR APRIL/2014 OF 2014-15 ISSUED BY THE 1ST RESPONDENT.
- EXT.P2(a) COPY OF THE ASSESSMENT ORDER & DEMAND NOTICE DATED 16-2-2015 FOR MAY/2014 OF 2014-15 ISSUED BY THE 1ST RESPONDENT.
- EXT.P2(b) COPY OF THE ASSESSMENT ORDER & DEMAND NOTICE DATED 25-2-2015 FOR OCTOBER/2014 OF 2014-15 ISSUED BY THE 1ST RESPONDENT.
- EXT.P3 COPY OF THE APPEAL MEMORANDUM DTD. 13-5-2015 AGAINST THE ASSESSMENT FOR 2009-10 FILED BEFORE THE 2ND RESPONDENT.
- EXT.P3(a) COPY OF THE STAY PETITION DTD. 13-5-2015 AGAINST THE DEMAND OF 2009-10 FILED BEFORE THE 2ND RESPONDENT.
- EXT.P4 COPY OF THE APPEAL MEMORANDUM DTD. 13-5-2015 FOR APRIL/2014 OF 2014-2015 FILED BEFORE THE 2ND RESPONDENT.
- EXT.P4(a) COPY OF THE STAY PETITION DTD. 13-5-2015 AGAINST THE DEMAND OF APRIL/2015 OF 2014-2015 FILED BEFORE THE 2ND RESPONDENT.
- EXT.P5 COPY OF THE APPEAL MEMORANDUM DTD. 13-5-2015 FOR MAY/2014 OF 2014-2015 FILED BEFORE THE 2ND RESPONDENT.
- EXT.P5(a) COPY OF THE STAY PETITION DTD. 13-5-2015 AGAINST THE DEMAND OF MAY/2015 OF 2014-2015 FILED BEFORE THE 2ND RESPONDENT.
- EXT.P6 COPY OF THE APPEAL MEMORANDUM DTD. 13-5-2015 FOR OCTOBER/2014 OF 2014-2015 FILED BEFORE THE 2ND RESPONDENT.

(Contd...)

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EXT.P6(a) COPY OF THE STAY PETITION DTD. 13-5-2015 AGAINST THE DEMAND
OF OCTOBER/2015 OF 2014-2015 FILED BEFORE THE 2ND
RESPONDENT.

EXT.P7 COPY OF THE RECOVERY NOTICE IN FORM NO. 1 DATED 15/6/2015
ISUED BY THE 3RD RESPONDENT.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.S. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 31238 of 2015

Dated this the 14th 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 Exts.P1, P2, P2(a) and P2(b) assessment orders and demand notices passed under the KVAT Act, the petitioner preferred Exts.P3, P4, P5 and P6 appeals and Exts.P3(a), P4(a), P5 (a) and P6(a) stay petitions 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 Ext.P7 revenue recovery notice, for recovery of the amount confirmed in the assessment orders. The grievance of the petitioner is that even before considering the stay petition, the respondents are taking steps to recover the amounts confirmed against the petitioner by Ext.P1 order.

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

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 Exts.P3(a), P4(a), P5(a) and P6(a) stay petitions, 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 Ext.P7 notice shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE