

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. 31279 of 2015 (H)

PETITIONER :

**MOHAMMED RASHEED, AGED 58 YEARS,
S/O. MOHAMMADALY, PROPRIOTOR,
M/S. SURYA PLYWOOD CENTRE, CHERUPLASSERRY
ROAD, MARUTHUR, PLAKKAD DISTRICT
RESIDING AT KOTTOPADAM, MANNARKAD THALUK,
PALAKKAD DISTRICT**

**BY ADVS.SRI.C.A.NAVAS
SRI.T.K.SASIKUMAR**

RESPONDENTS :

- 1. THE COMMERCIAL TAX OFFICER,
PATTAMBI, PALAKKAD DISTRICT**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
ERNAKULAM - 682017.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, PALAKKAD DISTRICT - 675011.**
- 4. THE VILLAGE OFFICER, KTTAPPADAM VILLAGE, - I,
MANNARKAD TALUK, PALAKKAD DISTRICT - 675011.**
- 5. THE DEPUTY TAHSILDAR, REVENUE RECOVERY,
MANNARKAD TALUK, PALAKKAD DISTRICT - 675011.**
- 6. THE DISTRICT COLLECTOR, PALAKKAD DISTRICT,
PALAKKAD - 675001**

BY GOVERNMENT 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:**

bp

APPENDIX

PETITIONER'S EXHIBITS :

P1: COPY OF THE ASSESSMENT ORDER NO. 32091103563/2012-13 DT 8/7/2015.

P2: COPY OF THE DEMAND NOTICE DT 8/7/2015.

P3: COPY OF THE STATUTORY APPEAL DT 17/8/2015.

P4: COPY OF THE STAY PETITION DT 17/8/2015.

P5: COPY OF THE REVENUE RECOVERY NOTICE NO. NIL DT 28/9/2015 UNDER SECTION 7 OF THE RR ACT.

P6: COPY OF THE NOTICE NO. A2-2965/15 DT NIL.

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 31279 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 Ext.P1 order of assessment passed under the KVAT Act, the petitioner preferred Ext.P3 appeal and Ext.P4 stay petition before the 2nd respondent. 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 Ext.P4 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. The recovery steps for recovery of amounts confirmed against the petitioner by Ext.P1

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order, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Ext.P4 stay petition and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das /14.10.15