IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 15TH DAY OF OCTOBER 2015/23RD ASWINA, 1937

WP(C).No. 31499 of 2015 (J)

PETITIONER(S):

BUSHRA ABDUL VAHAB,
PROPRIETOR, M/S.PASCHIM TRADERS,
DOOR NO.XII/91611, OPP. O.C.K. AUDITORIUM,
NILAMBUR.

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

RESPONDENT(S):

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1. **THE COMMERCIAL TAX OFFICER - I,**
   NILAMBUR - 679 329.

2. **THE ASST. COMMISSIONER (APPEALS),**
   DEPARTMENT OF COMMERCIAL TAXES,
   PALAKKAD - 678 001.

3. **THE INSPECTING ASST. COMMISSIONER,**
   DEPARTMENT OF COMMERCIAL TAXES,
   MALAPPURAM AT MANJERI - 676 121.

BY GOVERNMENT PLEADER SMT. LILLY K.T.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 15-10-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

msv/

WP(C).No. 31499 of 2015 (J)

APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1: COPY OF ORDER ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.

EXT.P2: COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P2(a): COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P3: COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 3RD RESPONDENT.

RESPONDENT(S)' EXHIBITS:
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NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.31499 OF 2015 (J)

Dated this the 15th day of October, 2015

J U D G M E N T

Against Ext.P1 assessment order under the KVAT Act, the petitioner had preferred Ext.P2 appeal together with Ext.P2(a) stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are taken by the respondents through Ext.P3 notice for recovery of amounts confirmed against the petitioner by Ext.P1 assessment order.

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 2nd respondent shall consider and pass orders on Ext.P2(a) stay petition 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 the petitioner pursuant to Ext.P1 assessment order shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp/15/10/15