

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 16TH DAY OF OCTOBER 2015/24TH ASWINA, 1937

WP(C).No. 31643 of 2015 (E)

PETITIONER(S):

**KURUVILA THOMAS,
MANAGING PARTNER,
M/S.TRAVANCORE CRUMB INDUSTRIES,
EDAMURI, THOMPIKANDOM P.O.,
RANNI.**

BY ADV. SRI.C.K.SREEJITH

RESPONDENT(S):

**1.COMMERCIAL TAX OFFICER,
RANNI - 689 672.**

**2.DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES DEPARTMENT,
BAPUJI NAGAR, ASRAMOM P.O.,
KOLLAM 691 002.**

**3.STATE OF KERALA, REPRESENTED BY
SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,
GOVT. SECRETARIAT, THIRUVANANTHAPURAM - 695 001.**

R BY GOVERNMENT PLEADER SMT.LILLY.K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
16-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

W.P.(C).NO.31643/2015

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE ORDER NO.32030948531`/2010-11/26.8.15.

EXT.P2: COPY OF THE DEMAND NOTICE IN FORM NO.12 NO.32030948531/2010-11/26.8.15 FOR RS.6,66,938/-.

EXT.P3: COPY OF THE APPEAL MEMORANDUM IN FORM NO.29 DTD.3/10/2015 BEFORE THE 2ND RESPONDENT.

EXT.P4: COPY OF THE DETAILED GROUNDS OF APPEAL OF EXT.P3.

EXT.P5: COPY OF THE URGENT PETITION IN FORM NO.30 DTD. 3/10/2015.

EXT.P6: COPY OF THE STAY PETITION IN FORM NO.30 DTD. 3/10/2015 BEFORE THE 2ND RESPONDENT.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.31643 OF 2015 (E)

Dated this the 16th 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.P3 appeal together with Ext.P6 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed 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.P6 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/16/10/15