IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 21ST DAY OF OCTOBER 2015/29TH ASWINA, 1937

WP(C).No. 32114 of 2015 (L)

PETITIONER(S):

BAIJU CHANDRAN, PROPRIETOR,
M/S.CHAND V. REGENCY, KAIPAMANGALAM,
TRICHUR DISTRICT.

BY ADVS.SRI.T.M.CHANDRAN
SRI.S.SUJITH

RESPONDENT(S):
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1. **THE DEPUTY COMMISSIONER (APPEAL), DEPARTMENT OF COMMERCIAL TAXES, COMMERCIAL TAX COMPLEX, PERUMANOOR P.O., ERNAKULAM, KOCHI - 682 015.**

2. **THE ASSISTANT COMMISSIONER-3, SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES, THRISSUR - 680 001.**

3. **THE INSPECTING ASSISTANT COMMISSIONER, COMMERCIAL TAXES, MINI CIVIL STATION, IRINJALAKUDA - 680 125.**

BY GOVERNMENT PLEADER SMT.LILLY K.T.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21-10-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

msv/

WP(C).No. 32114 of 2015 (L)

APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1: TRUE COPY OF ASSESSMENT ORDER DTD.17.6.2015.

EXT.P2: TRUE COPY OF APPEAL DTD.1.10.2015.

EXT.P3: TRUE COPY OF PETITION DTD.1.10.2015.

EXT.P4: TRUE COPY OF PETITION DTD.1.10.2015.

EXT.P5: TRUE COPY OF PETITION DTD.1.10.2015 FOR STAY

EXT.P6: TRUE COPY OF DEMAND NOTICE DTD.10.8.2015.

EXT.P7: TRUE COPY OF ASSESSMENT ORDER DTD.17.6.2015.

EXT.P8: TRUE COPY OF APPEAL DTD.5.10.2015.

EXT.P9: TRUE COPY OF PETITION DTD.5.10.2015.

EXT.P10: TRUE COPY OF PETITION DTD.5.10.2015.

EXT.P11: TRUE COPY OF PETITION DTD.5.10.2015.

EXT.P12: TRUE COPY OF RECOVERY DTD.25.8.2015.

RESPONDENT(S)' EXHIBITS:
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NIL

//TRUE COPY//

P.S.TO JUDGE

Ms**v/**

A.K.JAYASANKARAN NAMBIAR, J.
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W.P.(C). No. 32114 of 2015
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Dated this the 21st 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 and P7 orders of assessment passed under the KGST/KVAT Act respectively, the petitioner preferred Exts.P2 and P8 appeals and Exts.P5 and P11 stay petitions along with Exts.P3 and P9 delay condonation petitions before the 1st respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 1st respondent, recovery steps have been initiated against him through Exts.P6 to P12 revenue recovery notices, for recovery of the amount confirmed in the assessment orders.

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 1st respondent to consider and pass orders on Exts.P3 and P9 delay condonation petitions and Exts.P5 and P11 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. The recovery steps for recovery of amounts pursuant to Exts.P6 and P12 notices, shall be kept in abeyance till such time as the 1st respondent passes orders, as directed, and communicates the same to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

das /21.10.15