IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE K.VINOD CHANDRAN

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

WP(C).No. 32281 of 2015 (I)

PETITIONER:

M/S.POPULAR VEHICLES & SERVICES LTD
MAMANGALAM, KOCHI 682 025.
REPRESENTED BY ITS CHIEF MANAGER -
ACCOUNTS ANTONY V.V.

BY ADVS.SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.GOPINATH
SRI.P.BENNY THOMAS
SRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SRI.KURYAN THOMAS
SRI.RAJA KANNAN

RESPONDENTS:

1. STATE OF KERALA, REPRESENTED BY ITS SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM 695 001.

2. THE ASSISTANT COMMISSIONER, SPECIAL CIRCLE - 111, COMMERCIAL TAXES COMPLEX, ERNAKULAM, KOCHI- 682 015.

3. THE DEPUTY COMMISSIONER, COMMERCIAL TAXES, ERNAKULAM - 682 015.

4. THE COMMISSIONER, COMMERCIAL TAXES DEPARTMENT, THIRUVANANTHAPURAM - 695 001.

5. THE INSPECTING ASSISTANT COMMISSIONER, COMMERCIAL TAXES, KAKKANAD, ERNAKULAM - 682 030.

R BY GOVERNMENT PLEADER SRI. S. SUDHEESH KUMAR

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

WP(C).No. 32281 of 2015 (I)

APPENDIX

PETITIONER(S)'S EXHIBITS:

EXHIBIT P1: TRUE COPY OF THE ORDER DATED 29.07.2014 ISSUED BY THE INTELLIGENCE OFFICER (IB), KASARAGOD U/S. 67 (i) (j) OF THE KVAT ACT.

EXHIBIT P2: TRUE COPY OF THE ORDER DATED 10.02.2015 ISSUED BY THE 4TH RESPONDENT R P 645/2014, FILED BY THE PETITIONER AGAINST EXT.P1 ORDER.

EXHIBIT P3: THE TRUE COPY OF THE REVISION PETITION (WITHOUT ANNEXURES) DATED 18.04.2015 FILED BY THE PETITIONER BEFORE THE 4TH RESPONDENT.

EXHIBIT P4: THE TRUE COPY OF THE STAY PETITION DATED 18.04.2015 FILED BY THE PETITIONER AGAINST EXT.P2 ORDER.

EXHIBIT P5: THE TRUE COPY OF THE DEMAND NOTICE DATED 13.10.2015 ISSUED BY THE 5TH RESPONDENT UNDER THE KERALA REVENUE RECOVERY ACT, PRETAINING TO EXT.P1 ORDER.

RESPONDENT'S EXHIBITS: NIL

TRUE COPY

PA TO JUDGE

Scl.

K. VINOD CHANDRAN, J.

W.P.(C) No. 32281 of 2015 (I)

Dated this the 21st day of October, 2015

<u>J U D G M E N T</u>

The petitioner preferred Ext.P3 revision petition and Ext.P4 stay petition under the Kerala Value Added Tax Act against Ext.P2 order before the 4th respondent. The grievance of the petitioner is that even before the stay petition has been considered by the 4th respondent, the 5th respondent has issued demand notice under the Revenue Recovery Act.

2. In the above circumstance, there shall be a direction to the 4th respondent to consider and pass orders on Ext.P4 stay petition, within a period of one month from the date of receipt of the certified copy of this judgment and coercive proceedings shall stand stayed until such orders are passed, which order shall determine the matter thereafter.

Writ petition disposed of.

Sd/-
K.VINOD CHANDRAN,
JUDGE

jjj 21/10/15