

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. 32292 of 2015 (J)

PETITIONER(S):

**VATTUKALAM CHEMICAL INDUSTRIES,
AINGOTH, P.O.PADNEKKAD, KASARAGOD DISTRICT,
REPRESENTED BY EX-MANASGING PARTNER SRI.BABY JACOB.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR
SRI.K.V.JAYAPRAKASH**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER- I,
HOSDURG, KASARAGOD DISTRICT, PIN-671326.**
- 2. THE DY.COMMISSIONER (APPEALS),
COMMERCIAL TAXES, NIRMAL ARCADE,
ERANHIPPALAM, KOZHIKODE-673006.**
- 3. THE TAHSILDAR, HOSDURG,
KASARAGOD DISTRICT, PIN-673126.**

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:**

PJ

WP(C).No. 32292 of 2015 (J)

APPENDIX

PETITIONERS' EXHIBITS

**P1: COPY OF ASSESSMENT ORDER DATED 26/5/14 ISSUED BY THE R1 FOR THE
YEAR 2013-14**

P2: COPY OF APPEAL MEMORANDUM AGAINST EXT.P1

P3: COPY OF STAY PETITION IN EXT.P2 APPEAL

P4: COPY OF NOTICE DATED 15-10-15 ISSUED BY THE R3 UNDER THE RR ACT.

RESPONDENTS' EXHIBIT

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.32292 OF 2015 (J)

Dated this the 21st day of October, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Kerala Value Added Tax Act for the assessment year 2013-14, the petitioner has preferred Ext.P2 appeal before the 2nd respondent. Along with the appeal, the petitioner had also preferred Ext.P3 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 for recovery of the 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.P3 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 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/21/10/15