

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 27TH DAY OF OCTOBER 2015/5TH KARTHIKA, 1937

WP(C).No. 32607 of 2015 (A)

PETITIONER :

**M/S. KUNHIKANNAN JEWELLERY
(PRESENTLY KNOWN AS M/S.KRISHNA JEWELS)
BANK ROAD, KANNUR. REPRESENTED BY IT
MANAGING PARTNER SHRI C.V. RAVEENDRANATH, AGED 61 YEARS**

**BY ADVS.SRI.T.M.SREEDHARAN (SR.)
SRI.V.P.NARAYANAN
SMT.DIVYA RAVINDRAN**

RESPONDENTS :

- 1. THE ASSISTANT COMMISSIONER(ASSESSMENT)-II,
SPECIAL CIRCLE, COMMERCIAL TAXES, KANNUR - 670001**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, NIRMAL ARCADE,
ERNAHIPALAM, KOZHIKODE - 670006**
- 3. THE STATE OF KERALA, REPRESENTED BY
CHIEF SECRETARY TO GOVERNMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695001**

BY GOVERNMENT PLEADER SMT. LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 27-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

WP(C).No. 32607 of 2015 (A)

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF ORDER NO. 32120254102/2010-11 DT 26/9/2015 ALONG WITH DEMAND NOTICE PASSED BY THE R1.**
- P2: COPY OF MEMORANDUM OF APPEAL DT 19/10/2015 SUBMITTED BY THE PETITIONER BEFORE THE R2.**
- P2(a): COPY OF STAY PETITION DT 19/10/2015 SUBMITTED BY THE PETITIONER BEFORE THE R2.**
- P2(b): COPY OF EARLY HEARING PETITION DT 19/10/2015 SUBMITTED BY THE PETITIONER BEFORE THE R2.**

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.32607 OF 2015 (A)

Dated this the 27th 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 for recovery of amounts confirmed against petitioner pursuant to 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 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/27/10/15