

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 29TH DAY OF OCTOBER 2015/7TH KARTHIKA, 1937

WP(C).No. 32833 of 2015 (D)

PETITIONER:

**M/S. TRADE LINES, 28/326,
RAVINDRAN ROAD, ELAMKULAM,
REPRESENTED BY IT'S MANAGER T.J.EUGENE.**

**BY ADVS.SRI.PREMJIT NAGENDRAN
SRI.N.S.SHAJI**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
1ST CIRCLE KALAMASERRY - 683 102.**
- 2. THE DEPUTY COMMISSIONER(APPEALS),
COMMERCIAL TAXES, ERNAKULAM - 682 015.**

BY GOVERNMENT PLEADER SMT.LILLY.K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 29-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONERS' EXHIBITS:

- EXT. P1 : PHOTOSTAT COPY OF THE ASSESSMENT ORDER NO.32071229515/10-11, DATED 30.9.2015 FOR THE ASSESSMENT YEAR 2010-11.
- EXT. P2 : PHOTOSTAT COPY OF THE ASSESSMENT ORDER NO.32071229515/11-12, DATED 30.9.2015 FOR THE ASSESSMENT YEAR 2011-12.
- EXT. P3 : PHOTOSTAT COPY OF THE MEMORANDUM OF APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 2010-11 DATED 19.10.2015.
- EXT. P4 : PHOTOSTAT COPY OF THE MEMORANDUM OF APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 2011-12 DATED 19.10.2015.
- EXT. P5 : PHOTOSTAT COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 2010-11.
- EXT. P6 : PHOTOSTAT COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 2011-12.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 32833 of 2015

Dated this the 29th 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 & P2 orders of assessment passed under the KVAT Act, the petitioner preferred Exts.P3 & P4 appeals and Exts.P5 & P6 stay petitions before the 2nd respondent. The grievance of the petitioner is that even before considering the stay petition, the respondents are taking steps to recover the amounts confirmed against the petitioner by Exts.P1 & P2 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 2nd respondent to consider and pass orders on Exts.P5 & P6 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 confirmed against the petitioner by

W.P.(C). No. 32833 of 2015

Exts.P1 & P2 orders, shall be kept in abeyance till such time as the 3rd respondent passes orders, as directed, in Exts.P5 & P6 stay petitions and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das /29.10.15