IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 30TH DAY OF OCTOBER 2015/8TH KARTHIKA, 1937

WP(C).No. 33003 of 2015 (A)

PETITIONER:

P. SUJABU,
PROPRIETOR, PAN ASIAN BUILDERS,
DARUSSALAM COMPLEX, MAVOOR ROAD,
KOZHIKODE - 673 001.

BY ADVS.SRI.T.G.MADHAVANUNNI
SRI.C.S.ARUN SHANKAR
SMT.REVATHY P.NAIR

RESPONDENT(S):
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1. THE COMMISSIONER OF COMMERCIAL TAXES,
   THIRUVANANTHAPURAM - 695 033.

2. THE COMMERCIAL TAX OFFICER,
   WORKS CONTRACT, COMMERCIAL TAXES,
   KOZHIKODE - 673 006.

3. THE ASSISTANT COMMISSIONER (APPEALS),
   COMMERCIAL TAXES, KOZHIKODE - 673 006.

4. THE SALES TAX OFFICER(RECOVERY),
   O/O.DEPUTY COMMISSIONER,
   COMMERCIAL TAXES, KOZHIKODE - 673 006.

BY GOVERNMENT PLEADER SMT.LILLY.K.T

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30-10-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

mbr/

WP(C).No. 33003 of 2015 (A)

APPENDIX

PETITIONERS' EXHIBITS:

EXT. P1 : TRUE COPY OF THE ASSESSMENT ORDER ALONG WITH DEMAND NOTICE DATED 10.2.2015 ISSUED BY THE 2ND RESPONDENT FOR THE YEAR 2011-12.

EXT. P2 : TRUE COPY OF THE APPEAL DATED 25.5.2015 FILED BY THE PETITIONER BEFORE 3RD RESPONDENT FOR THE YEAR 2011-12.

EXT. P3 : TRUE COPY OF THE PETITION DATED 25.5.2015 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT FOR STAY OF COLLECTION OF TAX & INTEREST FOR THE YEAR 2011-12.

EXT. P4 : TRUE COPY OF THE CONDITIONAL STAY ORDER DATED 11.6.2015 PASSED BY THE 3RD RESPONDENT.

EXT. P5 : TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 21.5.2015 ISSUED BY THE 4TH RESPONDENT FOR THE YEAR 2011-12.

EXT. P6 : TRUE COPY OF CHEQUE NO.409999 DATED 20.10.2015 OF RS.8,51,162/- OF PUNJAB NATIONAL BANK, KOZHIKODE SUBMITTED BEFORE THE 4TH RESPONDENT.

EXT. P7 : TRUE COPY OF THE ACKNOWLEDGMENT OF PAYMENT DATED 20.10.2015 GIVEN BY THE 4TH RESPONDENT.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C). No. 33003 of 2015

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Dated this the 30th day of October, 2015

JUDGMENT

Against Ext.P1 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P2 appeal along with a stay petition before the 3rd respondent. The 3rd respondent considered the stay petition and by Ext.P4 conditional stay order directed the petitioner to remit 30% of the amount confirmed against the petitioner by Ext.P1 assessment order as a condition for grant of stay of recovery of balance amounts due as per Ext.P1 assessment order. It is submitted that the petitioner has complied with the direction to deposit 30% of the amount. Under such circumstances, the prayer of the petitioner is for a direction to the 3rd respondent to consider and pass orders on Ext.P2 appeal expeditiously.

2. I have heard the learned counsel for the petitioner and the learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar and taking note of the fact that the petitioner has now paid the amounts directed to be paid by Ext.P4 conditional order of the 3rd respondent, there will be

a direction to the 3rd respondent to consider and pass orders on Ext.P2 appeal within a period of two months from the date of receipt of a copy of this judgment after hearing the petitioner.

I make it clear that, till such time as orders are passed as directed and communicated to the petitioner coercive steps for recovery of amounts confirmed by Ext.P1 assessment order shall be kept in abeyance.

sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das /30.10.15