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. 33061 of 2015 (G)

PETITIONER:

AVATHAR GOLD & DIAMOND,
EMKE BUILDINGS, VELIYANNUR ROAD,
THRISSUR - 680 021, REPRESENTED BY
ITS MANAGING PARTNER SRI.U.ABDULLA.

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

RESPONDENT(S):
----

1. **COMMERCIAL TAX OFFICER, IV CIRCLE,**
   COMMERCIAL TAX OFFICE COMPLEX,
   POOTHOLE, THRISSUR DISTRICT, PIN - 680 004.

2. **THE ASST. COMMISSIONER (APPEALS),**
   COMMERCIAL TAX OFFICE COMPLEX,
   POOTHOLE, THRISSUR DISTRICT, PIN - 680 004.

3. **THE DEPUTY TAHSILDAR (RR), THRISSUR - 680 020.**

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. 33061 of 2015 (G)

APPENDIX

PETITIONERS' EXHIBITS:

EXT. P1 : **COPY OF ASSESSMENT ORDER DATED 8.7.2015 ISSUED BY THE 1ST RESPONDENT FOR THE MONTH OF APRIL, 2015.**

EXT. P2 : **COPY OF APPEAL MEMORANDUM AGAINST EXT. P1.**

EXT. P3 : **COPY OF STAY PETITION IN EXT. P2 APPEAL.**

EXT. P4 : **COPY OF NOTICE DATED 17.10.2015 ISSUED BY THE 3RD RESPONDENT UNDER THE RR ACT.**

RESPONDENTS' EXHIBITS: **NIL.**

//TRUE COPY//

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.33061 OF 2015 (G)

Dated this the 30th 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.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 through Ext.P4 revenue recovery notice as confirmed 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 2^{nd} respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp/30/10/15