

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. 33065 of 2015 (G)

PETITIONER(S):

**M/S. MODERN ELECTROMECHS,
KNP VII/315, MOONELIMUGAL, PUNNORCODE,
PAZHAMTHOTTAM P.O, ERNAKULAM-683 565.
REPRESENTED BY ITS MANAGING PARTNER
N. PRAKASH.**

BY ADV. SRI.V.DEVANANDA NARASIMHAM.

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER (WC & LT),
COMMERCIAL TAXES, MATTANCHERY-682 002.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, PERUMANNOR,
ERNAKULAM-682 015.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MUVATTUPUZHA-686 669.**

BY GOVT. 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:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE PERMISSION ORDER DATED 20/03/2013 FOR THE YEAR 2012-13 TO PAY TAX UNDER COMPOUNDING RATE ISSUED BY 1ST RESPONDENT.
- EXT.P2 COPY OF THE PENALTY ORDER DATED 31/10/2013 FOR THE YEAR 2012-13 ISSUED BY 1ST RESPONDENT.
- EXT.P3 COPY OF THE ASSESSMENT ORDER DATED 26/06/2014 PASSED BY 1ST RESPONDENT FOR THE YEAR 2012-13.
- EXT.P4 COPY OF THE FORM 29 APPEAL MEMORANDUM DATED 10/09/2014 FILED BEFORE 2ND RESPONDENT.
- EXT.P5 COPY OF THE INTERLOCUTORY APPLICATION FOR CONDONATION FOR DELAY DATED 11/09/2014 FILED BEFORE THE 2ND RESPONDENT.
- EXT.P6 COPY OF THE INTERLOCUTORY APPLICATION FOR ABSOLUTE STAY DATED 11/09/2014 FILED BEFORE 2ND RESPONDENT.
- EXT.P7 COPY OF THE RR NOTICE ISSUED U/S.7 OF THE RR ACT BY 3RD RESPONDENT.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.33065 OF 2015 (G)

Dated this the 30th day of October, 2015

J U D G M E N T

Against Ext.P3 assessment order under the KVAT Act, the petitioner had preferred Ext.P4 appeal before the 2nd respondent. Along with the appeal, the petitioner has also preferred Ext.P5 delay condonation petition together with Ext.P6 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.P7 revenue recovery notice as confirmed by Ext.P3 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.P5 delay condonation petition and Ext.P6 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.P3 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/30/10/15