

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 2ND DAY OF NOVEMBER 2015/11TH KARTHIKA, 1937

WP(C).No. 33337 of 2015 (N)

PETITIONER :

**JAISON CHAZHOORCHANDY JOSEPH,
AGED 44 YEARS, S/O. CHAZHOORCHANDY JOSEPH,
CHANDY HOUSE, KANAKATH LINE, OLLUR.P.O.,
THRISSUR-680 306**

**BY ADVS.SRI.ASWIN GOPAKUMAR
SRI.ANWIN GOPAKUMAR
SRI.ARJUN RADHAKRISHNAN NAIR**

RESPONDENT(S):

- 1. STATE OF KERALA,
REPRESENTED BY ITS SECRETARY (TAXES),
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
ERNAKULAM-682 015**
- 3. THE COMMERCIAL TAX OFFICER, FIRST CIRCLE,
POOTHOLE, THRISSUR-680 004**

BY GOVERNMENT PLEADER SMT. LILLY.K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 02-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).NO.33337/2015

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE ORDER NO.VC1 209/12-13 DATED 17/12/2013 PASSED BY THE INTELLIGENCE OFFICER, SQUAD NO.1, COMMERCIAL TAXES, THRISSUR**
- P2 COPY OF THE ORDER NO.32080539576/12-13 DATED 24/07/2014 ISSUED BY THE 3RD RESPONDENT**
- P3 COPY OF THE PRE-ASSESSMENT NOTICE DATED 29/07/2015 ISSUED BY THE 3RD RESPONDENT**
- P4 COPY OF THE LETTER DATED 25/08/2015**
- P5 COPY OF THE ORDER NO.32080539576/2012-13 DATED 14/10/2015**
- P6 COPY OF THE DEMAND NOTICE THAT ACCOMPANIED THE ORDER DATED 14/10/2015**
- P7 COPY OF THE APPEAL DATED 31/10/2015**
- P8 COPY OF THE INTERLOCUTORY APPLICATION OF STAY DATED 31/10/2015**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No. 33337 of 2015

Dated this the 2nd day of November 2015

JUDGMENT

Against Ext.P5 assessment order under the KVAT Act, the petitioner has preferred Ext.P7 appeal and Ext.P8 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P5 assessment order.

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

- i. The 2nd respondent shall consider and pass orders on Ext.P8 stay petition within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Recovery steps for recovery of amounts confirmed against petitioner by Ext.P5 assessment order shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

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