

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 11TH DAY OF NOVEMBER 2015/20TH KARTHIKA, 1937

WP(C).No. 33930 of 2015 (M)

PETITIONER(S) :

**M/S.SUEERA ALLOYS PRIVATE LIMITED,
NATTUKAL P.O., CHITTUR, PALAKKAD,
REPRESENTED BY ITS DIRECTOR, R.ELANGOVAN.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN
SMT.K.HYMAVATHY**

RESPONDENT(S):

- 1. THE ASSISTANT COMMISSIONER (ASSESSMENT),
SPECIAL CIRCLE, COMMERCIAL TAXES, PALAKKAD- 678 001.**
- 2. THE KERALA VALUE ADDED TAX APPELLATE,
TRIBUNAL, PALAKKA- 678 004.**

BY GOVERNMENT PLEADER SMT.LILLY.K.T

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

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS :

- P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2009-10 DATED 30/12/2014.**
- P2: TRUE COPY OF THE APPELLATE ORDER FOR THE YEAR 2009-10
DATED 04/08/2015.**
- P3: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 31/10/2015.**
- P4: TRUE COPY OF THE DELAY CONDONATION PETITION FILED BY
THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 31/10/2015.**
- P5: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 31/10/2015.**
- P6: TRUE COPY OF THE MODIFIED ASSESSMENT ORDER FOR
THE YEAR 2009-10 DATED 06/10/2015.**
- P7: TRUE COPY OF THE DEMAND NOTICE IN FORM NO.12 ISSUED BY
1ST RESPONDENT FOR THE YEAR 2009-10 DATED 06/10/2014.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.33930 of 2015

Dated this the 11th day of November 2015

JUDGMENT

Against Ext. P2 first appellate order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P3 appeal, Ext.P4 delay condonation petition and Exts.P5 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 Exts. P2 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.P4 delay condonation petition and Ext.P5 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.P2 first

appellate 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

sm/