

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 12TH DAY OF NOVEMBER 2015/21ST KARTHIKA, 1937

WP(C).No. 34160 of 2015 (T)

PETITIONER(S):

**SOBHA LTD.,
(FORMERLY SOBHA DEVELOPERS LTD.) TC 4/380,
SREENILAYAM, KIZHAKKUMKARA, KULATHUR P.O.,
THIRUVANANTHAPURAM,
REPRESENTED BY ITS AUTHORISED SIGNATORY SRI.ARUN G.NAIR.**

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

RESPONDENT(S):

- 1. ASST. COMMISSIONER (WORKS CONTRACT),
COMMERCIAL TAXES, TAX TOWERS, KARAMANA,
THIRUVANANTHAPURAM-695 002.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, TAX TOWERS, KARAMANA,
THIRUVANANTHAPURAM-695 002.**

BY GOVERNMENT PLEADER SMT.LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
12-11-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 34160 of 2015 (T)

APPENDIX

PETITIONER(S)' EXHIBITS

**P1 : COPY OF ASSESSMENT ORDER DT 3-10-2015 ISSUED BY THE 1ST RESPONDENT
FOR THE YEAR 2011-2012.**

**P1(A) : COPY OF ASSESSMENT ORDER DT 18-5-2015 ISSUED BY THE
1ST RESPONDENT FOR THE YEAR 2012-2013.**

**P1(B) : COPY OF ORDER DT 13-10-2015 ISSUED BY THE 1ST RESPONDENT
REJECTING RECTIFICATION PETITION FILED FOR THE YEAR 2012-2013.**

P2 : COPY OF APPEAL MEMORANDUM AGAINST EXT P1.

P2(A) : COPY OF APPEAL MEMORANDUM AGAINST EXT P1(A)

P3 : COPY OF STAY PETITION IN EXT P2 APPEAL

P3(A) : COPY OF STAY PETITION IN EXT P2(A) APPEAL.

P4 : COPY OF ARREARS NOTICE DT 13-10-2015 ISSUED BY THE 1ST RESPONDENT.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.34160 of 2015

Dated this the 12th day of November 2015

JUDGMENT

Against Exts. P1 series of assessment orders and order in a rectification application under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P2 and P2(a) appeals and Exts.P3 and P3(a) stay petitions 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. P1 series of orders.

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.P3 and Ext.P3(a) stay petitions 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 the petitioner by Ext.P1 series of orders 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/