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. 34166 of 2015 (U)

PETITIONER:

U.RADHAKRISHNAN, PROPRIETOR,
SREE DURGA CATERING SERVICE, PARIMANATHU,
MUTTATHIPARAMBU PO, CHERTHALA-688 527.

BY ADV. SRI.V.DEVANANDA NARASIMHAM

RESPONDENT(S):
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1. **THE COMMERCIAL TAX OFFICER,**
   COMMERCIAL TAXES, CHERTHALA-688 524.

2. **THE INTELLIGENCE OFFICER, SQUAD NO.III,**
   COMMERCIAL TAXES, ALAPPUZHA-688 013.

3. **THE DEPUTY COMMISSIONER, COMMERCIAL TAXES,**
   VAZHICHERRY, ALAPPUZHA-688 001.

4. **THE COMMISSIONER OF COMMERCIAL TAXES,**
   TAX TOWER, KILLIPPALAM, KARAMANA P.O,
   THIRUVANANTHAPURAM-695 002.

5. **THE DEPUTY COMMISSIONER (APPEALS),**
   COMMERCIAL TAXES, ASRAMAM PO, KOLLAM-691 002.

6. **THE INSPECTING ASSISTANT COMMISSIONER,**
   COMMERCIAL TAXES, ALAPPUZHA-688 011.

7. **THE DEPUTY TAHSILDAR (RR)**
   TALUK OFFICE, CHERTHALA-688 524.

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:

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WP(C).No. 34166 of 2015 (U)

APPENDIX

PETITIONER(S)' EXHIBITS:

P1 : TRUE COPY OF THE PENALTY ORDER DT 26-12-2014 FOR 2012-13 ISSUED BY 2ND RESPONDENT TO THE PETITIONER.

P2 : TRUE COPY OF 1ST REVISIONAL ORDER DT 10-9-2015 PASSED BY 3RD RESPONDENT PURSUANT TO EXT P1 PENALTY ORDER.

P3 : TRUE COPY OF SECOND REVISION PETITION DT 13-10-2015 E-FILED BY PETITIONER BEFORE 4TH RESPONDENT.

P4 : TRUE COPY OF INTERLOCUTORY APPLICATION FOR ABSOLUTE STAY DT 13-10-2015 E-FILED BEFORE 4TH RESPONDENT BY THE PETITIONER.

P5 : TRUE COPY OF ASSESSMENT ORDER DT 19-5-2015 FOR THE YEAR 2012-13 ISSUED BY 1ST RESPONDENT TO THE PETITIONER.

P6 : TRUE COPY OF APPEAL DT 12-6-2015 FILED AGAINST EXT P5 ASSESSMENT ORDER FOR THE YEAR 2012-13 BEFORE 5TH RESPONDENT.

P7 : TRUE COPY OF INTERLOCUTORY APPLICATION FOR ABSOLUTE STAY DT 12-6-2015 FOR 12-13 AGAINST EXT P5 ASSESSMENT ORDER FILED BEFORE 5TH RESPONDENT.

P8 : TRUE COPY OF RR NOTICE DT 10-2-2015 ISSUED U/S 7 OF THE RR ACT BY THE 6TH RESPONDENT TO THE PETITIONER.

P9 : TRUE COPY OF THE RECEIPT FOR PAYMENT OF MONEY DT 30-3-2015 ISSUED BY 6TH RESPONDENT TO THE PETITIONER.

P10 : TRUE COPY OF RR NOTICES DT 27-4-2015 ISSUED U/S 7 AND 34 OF THE RR ACT FOR THE YEAR 2012-13.

P11 : TRUE COPY OF THE RR NOTICE DT 15-6-2015 ISSUED U/S 7 BY 6TH RESPONDENT TO THE PETITIONER.

RESPONDENT(S)' EXHIBITS: NIL

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No.34166 of 2015

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Dated this the 12th day of November 2015

JUDGMENT

Against Ext. P2 1st revisional order under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P3 second revision and Ext.P4 stay petition before the 4th respondent. Similarly, Against Ext.5 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P6 appeal and Ext.P7 stay petition before the 6th 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. P2 1st revisional order and 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 4th respondent shall consider and pass orders on Ext.P4 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 1st revisional order shall be kept in abeyance till orders are passed by the 4th respondent as directed above and communicated to the petitioner.

iii) Similarly, the 5th respondent shall consider and pass orders on Ext.P7 stay petition within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

iv) 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 5th respondent as directed above and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

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