

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 16TH DAY OF NOVEMBER 2015/25TH KARTHIKA, 1937

WP(C).No. 34395 of 2015 (Y)

PETITIONER :

**M/S.KAVUNKAL GRANITES [P] LTD.,
MALAYALAPUZHA-ERAM-P.O., PATHANAMTHITTA,
REPRESENTED BY ITS MANAGING DIRECTOR,
SABU KURIAKOSE.**

BY ADV. SRI.AJI V.DEV

RESPONDENT(S):

- 1. AGRICULTURAL INCOME TAX & COMMERCIAL TAX OFFICER,
RANNY-686 101.**
- 2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM- 691 012.**

BY GOVERNMENT PLEADER SRI.RANJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 16-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER(S)' EXHIBITS

- EXT P1- A TRUE COPY OF THE APPLICATION IN FORM -1B DATED 22/07/2014.
- EXT P2- A TRUE COPY OF THE PROCEEDINGS DATED 20/10/14 PASSED BY THE 1ST RESPONDENT REJECTING COMPOUNDING APPLICATION.
- EXT P3- A TRUE COPY OF THE ASSESSMENT ORDER PASSED FOR APRIL/2014 DATED 26-03-2015
- EXT P3(A)- A TRUE COPY OF THE ASSESSMENT ORDER PASSED FOR MAY/2014 DATED 17/04/2015.
- EXT P3(B)- A TRUE COPY OF THE ASSESSMENT ORDER PASSED FOR JUNE/2014 DATED 17/04/2015.
- EXT P3(C)- A TRUE COPY OF THE ASSESSMENT ORDER PASSED FOR JULY/2014 DATED 17/04/2015.
- EXT P3(D)- A TRUE COPY OF THE ASSESSMENT ORDER PASSED FOR AUGUST/2014 DATED 17/04/2015.
- EXT P3(E)- A TRUE COPY OF THE ASSESSMENT ORDER PASSED FOR SEPTEMBER/2014 DATED 17/04/2015.
- EXT P3(F)- A TRUE COPY OF THE ASSESSMENT ORDER PASSED FOR OCTOBER/2014 DATED 17/04/2015.
- EXT P3(G)- A TRUE COPY OF THE ASSESSMENT ORDER PASSED FOR NOVEMBER/2014 DATED 17/04/2015.
- EXT P3(H)- A TRUE COPY OF THE ASSESSMENT ORDER PASSED FOR DECEMBER/2014 DATED 17/04/2015.
- EXT P4- A TRUE COPY OF THE APPEAL FILED ALONG WITH PETITIONS FOR STAY & DELAY CONDONATION FOR APRIL/2014 DATED 08/05/2015.
- EXT P4(A)- A TRUE COPY OF THE APPEAL FILED ALONG WITH PETITION FOR STAY FOR MAY/2014 DATED 08/05/2015.
- EXT P4(B)- A TRUE COPY OF THE APPEAL FILED ALONG WITH PETITION FOR STAY FOR JUNE/2014 DATED 08/05/2015.
- EXT P4(C)- A TRUE COPY OF THE APPEAL FILED ALONG WITH PETITION FOR STAY FOR JULY/2014 DATED 08/05/2015.
- EXT P4(D)- A TRUE COPY OF THE APPEAL FILED ALONG WITH PETITION FOR STAY FOR AUGUST/2014 DATED 08/05/2015.

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EXT P4(E)- A TRUE COPY OF THE APPEAL FILED ALONG WITH PETITION FOR
STAY FOR SEPTEMBER/2014 DATED 08/05/2015.

EXT P4(F)- A TRUE COPY OF THE APPEAL FILED ALONG WITH PETITION FOR
STAY FOR OCTOBER/2014 DATED 08/05/2015.

EXT P4(G)- A TRUE COPY OF THE APPEAL FILED ALONG WITH PETITION FOR
STAY FOR NOVEMBER/2014 DATED 08/05/2015.

EXT P4(H)- A TRUE COPY OF THE APPEAL FILED ALONG WITH PETITION FOR
STAY FOR DECEMBER/2014 DATED 08/05/2015.

RESPONDENT(S)' EXHIBITS:

NIL

/TRUE COPY/

P.A.TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 34395 of 2015

Dated this the 16th day of November, 2015

JUDGMENT

The Petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003, hereinafter referred to as the "KVAT Act". Against Ext.P3 series of assessment orders passed under the KVAT Act, the petitioner preferred Ext.P4 series of appeals and stay petition before the 2nd respondent. The grievance of the petitioner is that even before considering the stay petition, the respondents are taking steps to recover the amounts confirmed against the petitioner by Ext.P3 series of orders.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing for the respondents.

On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on the stay petitions, preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. The recovery steps for recovery of amounts confirmed against the petitioner by Ext.P3

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series of orders, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in the stay petitions and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das /16.11.15