

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. 34533 of 2015 (N)

PETITIONER(S) :

**M/S.STEEL TRACK,
10/30, PLAVUMMURI, KURUVILASSERY, MALA,
REPRESENTED BY ITS MANAGING PARTNER,
SHANU O.P.**

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

RESPONDENT(S) :

- 1. THE ASSISTANT COMMISSIONER (ASSESSMENT)-IV,
SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR- 680 004.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM- 682 015.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MINI CIVIL STATION, IRINJALAKUDA- 680 125.**

BY GOVERNMENT PLEADER SRI.RENJITH

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

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS :

EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2010-2011 DATED 01.09.2015.

EXHIBIT P2: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2012-2013 DATED 01.09.2015.

EXHIBIT P3: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT FOR THE YEAR 2010-11 DATED 14.10.2015.

EXHIBIT P4: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT FOR THE YEAR 2012-13 DATED 14.10.2015.

EXHIBIT P5: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT FOR THE YEAR 2010-11
DATED 14.10.2015.

EXHIBIT P6: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT FOR THE YEAR 2012-13
DATED 14.10.2015.

EXHIBIT P7: TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7
OF THE REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT
FOR THE YEAR 2010-11 DATED 28.10.2015.

EXHIBIT P8: TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7
OF THE REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT
FOR THE YEAR 2012-13 DATED 28.10.2015.

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.34533 of 2015

Dated this the 16th day of November 2015

JUDGMENT

Against Exts. P1 and P2 assessment orders for the assessment years 2010-11 and 2012-13, under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P3 and P4 appeals and Exts.P5 and P6 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 and P2 assessment 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.P5 and Ext.P6 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 Exts.P1 and P2 assessment 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/