

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 17TH DAY OF NOVEMBER 2015/26TH KARTHIKA, 1937

WP(C).No. 34690 of 2015 (I)

PETITIONER :

**K.M.PUSHPA,
RAHUL AGENCIES, THOOKUPALAM,
IDUKKI (DT)**

**BY ADVS.SRI.K.N.SREEKUMARAN
SMT.V.PSEENA DEVI**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
NEDUMKANDAM, IDUKKI (DT) - 685 553.**
- 2. DEPUTY TAHSILDAR (RR),
NEDUMKANDAM, IDUKKI (DT) - 685 553.**
- 3. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAX DEPARTMENT, SASTRI ROAD,
KOTTAYAM -688 001**

BY GOVERNMENT PLEADER SMT. LILLY.K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 17-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).No. 34690 of 2015 (I)

APPENDIX

PETITIONER(S)' EXHIBITS

- P1 - TRUE COPY OF THE DEMAND NOTICE NO.2015/2674/6/500 DATED 17.9.2015
ISSUED BY THE 2ND RESPONDENT UNDER THE KRR ACT**
- P2 - TRUE COPY OF THE ASSESSMENT ORDER BEARING NO.32060822894/2009-10
ISSUED BY THE 1ST RESPONDENT.**
- P3 - TRUE COPY OF THE ASSESSMENT ORDER BEARING NO.32060822894/2011-12
ISSUED BY THE 1ST RESPONDENT.**
- P4 - TRUE COPY OF THE APPEAL AGAINST EXT.P2 ORDER FILED BEFORE THE
3RD RESPONDENT ON 2.11.2015**
- P4(A) - TRUE COPY OF THE APPLICATION FOR STAY FILED IN EXT.P6 APPEAL ON
2.11.2015**
- P5 - TRUE COPY OF THE APPEAL AGAINST EXT.P3 ORDER FILED BEFORE THE
3RD RESPONDENT ON 2.11.2015**
- P5(A) - TRUE COPY OF THE APPLICATION FOR STAY FILED IN EXT.P7 APPEAL ON
2.11.2015**

RESPONDENT(S)' EXHIBITS: **NIL**

/TRUE COPY/

P.A.TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.34690 of 2015

Dated this the 17th day of November 2015

JUDGMENT

Against Exts. P2 and P3 assessment orders under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P4 and P5 appeals and Exts.P4(a) and P5(a) stay petitions before the 3rd 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 and P3 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 3rd respondent shall consider and pass orders on Ext.P4(a) and Ext.P5(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 petitioner by Ext.P2 and P3 assessment orders shall be kept in abeyance till orders are passed by the 3rd respondent as directed above and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/