

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 20TH DAY OF NOVEMBER 2015/29TH KARTHIKA, 1937

WP(C).No. 35045 of 2015 (E)

PETITIONER(S):

**SHIHAB,
PROPREITOR S.R.TRADERS,
DOOR NO.VII/1019E, KAPALNDIMUKKU,
COCHIN-682002.**

**BY ADVS.SRI.PREMJIT NAGENDRAN
SRI.N.S.SHAJI**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
1ST CIRCLE, MATTANCHERRY.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.**

BY GOVERNMENT PLEADER SRI.RENJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 20-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONERS' EXHIBITS

- P1: COPY OF THE ASSESSMENT ORDER NO.32150587994/10-11, DATED 27/10/15 FOR THE ASSESSMENT YEAR 2010-11.**
- P2: COPY OF THE ASSESSMENT ORDER NO.32150587994/11-12, DATED 27/10/15 FOR THE ASSESSMENT YEAR 2011-12.**
- P3: COPY OF THE ASSESSMENT ORDER NO.32150587994/12-13, DATED 27/10/15 FOR THE ASSESSMENT YEAR 2012-13.**
- P4: COPY OF THE ASSESSMENT ORDER NO.32150587994/13-14, DATED 27/10/15 FOR THE ASSESSMENT YEAR 2013-14.**
- P5: COPY OF THE ASSESSMENT ORDER NO.32150587994/14-15, DATED 27/10/15 FOR THE ASSESSMENT YEAR 2014-15.**
- P6: COPY OF THE ASSESSMENT ORDER NO.32150587994/15-16, DATED 27/10/15 FOR THE ASSESSMENT YEAR 2015-16. (UPTO 30-9-15)**
- P7: COPY OF THE MEMORANDUM OF APPEAL FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2010-11 DATED 11/11/15**
- P8: COPY OF THE MEMORANDUM OF APPEAL FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2011-12 DATED 11/11/15**
- P9: COPY OF THE MEMORANDUM OF APPEAL FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2012-13 DATED 11/11/15**
- P10: COPY OF THE MEMORANDUM OF APPEAL FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2013-14 DATED 11/11/15**
- P11: COPY OF THE MEMORANDUM OF APPEAL FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2014-15 DATED 11/11/15**
- P12: COPY OF THE MEMORANDUM OF APPEAL FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2015-16 DATED 11/11/15 (UPTO 30-9-15) DATED 11/11/15**
- P13: COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2010-11**
- P14: COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2011-12**
- P15: COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE R2 FOR THE YEAR 2012-13**

PJ

WP(C).No. 35045 of 2015 (E)

**P16: COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE R2
FOR THE YEAR 2013-14**

**P17: COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE R2
FOR THE YEAR 2014-15**

**P18: COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE R2
FOR THE YEAR 2015-16 (UPTO 30-9-15)**

RESPONDENTS' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

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/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 35045 of 2015

Dated this the 20th day of November, 2015

JUDGMENT

The Petitioner is an assessee under the Kerala Value Added Tax Act, 2003, hereinafter referred to as the "KVAT Act". Against Exts.P1 to P6 assessment orders passed under the KVAT Act, the petitioner preferred Exts.P7 to P12 appeals and Exts.P13 to P18 stay petitions before the 2nd respondent. The grievance of the petitioner is that even before considering the stay petitions, the respondents are taking steps to recover the amounts confirmed against the petitioner by Exts.P1 to P6 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 Exts.P13 to P18 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 Exts.P1 to P6 orders, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Exts.P13 to P18 stay petitions and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE