

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

SATURDAY, THE 21ST DAY OF NOVEMBER 2015/30TH KARTHIKA, 1937

WP(C).No. 35187 of 2015 (W)

PETITIONER(S):

**M.U.GOPI,
INLAND PROPERTIES AND DEVELOPERS,
INLAND AMBADY, THRISSUR.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON
SRI.A.RIYAS (MANJAPPARA)**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER (WC),
THRISSUR-680 001.**
- 2. DEPUTY TAHSILDAR (RR),
TALUK OFFICE, THRISSUR-680 001.**

BY GOVERNMENT PLEADER SRI.R.RANJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
21-11-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 35187 of 2015 (W)

APPENDIX

PETITIONER(S)' EXHIBITS

**P1 COPY OF ASSESSMENT ORDER FOR THE YEAR 2008-09 ISSUED BY THE
1ST RESPONDENT TO THE PETITIONER.**

**P1(A) COPY OF ASSESSMENT ORDER FOR THE YEAR 2009-10 ISSUED BY THE
1ST RESPONDENT TO THE PETITIONER.**

**P2 COPY OF ORDER ISSUED BY THE KERALA VALUE ADDED TAX APPELLATE
TRIBUNAL, ERNAKULAM.**

P3 COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 2ND RESPONDENT.

P3(A) COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 2ND RESPONDENT.

P4 COPY OF NOTICE IN FORM NO.10 ISSUED BY THE 2ND RESPONDENT.

P4(A) COPY OF NOTICE IN FORM NO.10 ISSUED BY THE 2ND RESPONDENT.

**P5 COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE
1ST RESPONDENT.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.35187 OF 2015 (W)

Dated this the 21st day of November, 2015

J U D G M E N T

The petitioner, who was assessed by Exts.P1 and P1(a) assessment orders under the KVAT Act, preferred an appeal before the Appellate Tribunal. The appeal was allowed by the Appellate Tribunal by Ext.P2 order, by way of remand, and the 1st respondent was directed to pass fresh orders after deducting the land value in respect of the works contracts done by the petitioner. It is the case of the petitioner that, consequent to Ext.P2 order of the Tribunal, the 1st respondent has not passed any consequential order. Even before passing Ext.P1 consequential order, however, the 2nd respondent has initiated recovery proceedings for recovery of amounts confirmed against the petitioner by the assessment orders.

2. I have heard the learned counsel for the petitioner as 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 direct the 1st

respondent to pass consequential orders pursuant to Ext.P2 order of the Tribunal, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. Recovery steps initiated against the petitioner by Exts.P3 and P4 notices shall be kept in abeyance till such time as orders are passed by the 1st respondent as directed and communicated to the petitioner.

The writ petition is disposed as above.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp/21/11/15