

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 23RD DAY OF NOVEMBER 2015/2ND AGRAHAYANA, 1937

WP(C).No. 35457 of 2015 (F)

PETITIONER:

**DEVASSYKUTTY, PROPRIETOR,
ARROW MARBLES, NEELEESWARAM.P.O.,
MALAYATTOOR, ANGAMALY,
ERNAKULAM, PIN - 683 574.**

BY ADV. SRI.K.S.HARIHARAN NAIR

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER-III,
ANGAMALY, PIN - 683 572.**
- 2. THE ASST. COMMISSIONER(APPEALS),
COMMERCIAL TAXES, ERNAKULAM-682015.**
- 3. DEPUTY TAHSILDAR, REVENUE RECOVERY,
ALUVA, PIN - 683 101.**

BY GOVERNMENT PLEADER SRI.R.RANJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 23-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONERS' EXHIBITS:

- EXT. P1 : COPY OF ASSESSMENT ORDER DATED 10.8.2015 ISSUED BY THE
1ST RESPONDENT.
- EXT. P2 : COPY OF APPEAL MEMORANDUM DATED 13.11.2015 AGAINST EXT. P1.
- EXT. P3 : COPY OF STAY PETITION 13.11.2015 IN EXT. P2 APPEAL.
- EXT. P4 : COPY OF THE DELAY CONDONATION PETITION DATED 13.11.2015.
- EXT. P5 : COPY OF RR NOTICE DATED 24.1.2015 ISSUED BY THE
3RD RESPONDENT.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 35457 of 2015

Dated this the 23st 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.P1 order of assessment passed under the KVAT Act, the petitioner preferred Ext.P2 appeal and Ext.P3 stay petition together with Ext.P4 delay condonation petition before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Ext.P5 revenue recovery notice, for recovery of the amount confirmed in the assessment order.

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 Ext.P3 stay petition and Ext.P4 delay condonation petition, 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. Coercive steps for recovery against the petitioner pursuant to Ext.P5, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, and communicates the same to the petitioner.

Sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE