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. 35458 of 2015 (F)

PETITIONER :

K. A. SHABEEL, PROPRIETOR, AGED 42 YEARS
STAR ENTERPRISES, THOYAKAVU,
THRISSUR DISTRICT - 680513.

BY ADVS.SRI.K.S.HARIHARAN NAIR
SRI.P.F.JOY

RESPONDENTS :
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1. **COMMERCIAL TAX OFFICER,**
   CHAVAKKADU, THRISSUR DISTRICT PIN-680506.

2. **THE ASST. COMMISSIONER (APPEALS),**
   COMMERCIAL TAXES, THRISSUR - 682003.

3. **INSPECTING ASSISTANT COMMISSIONER,**
   COMMERCIAL TAXES, THRISSUR - 682003.

R1 TO R3 BY GOVERNMENT PLEADER SMT.LILLY K.T.

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

bp

WP(C).No. 35458 of 2015 (F)

APPENDIX

PETITIONER'S EXHIBITS :

P1: COPY OF ASSESSMENT ORDER DT 22/8/2015 ISSUED BY THE R1.

P2: COPY OF APPEAL MEMORANDUM DT 7/9/2015 AGAINST EXT P1.

P3: COPY OF STAY PETITION 7/9/2015 IN EXT P2 APPEAL.

P4: COPY OF RR NOTICE DT 11/11/2015 ISSUED BY THE R3.

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C). No. 35458 of 2015

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Dated this the 23rd 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 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.P4 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, 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.P4 shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Ext.P3 stay petition and communicates the same to the petitioner.

sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das /23.11.15