

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 24TH DAY OF NOVEMBER 2015/3RD AGRAHAYANA, 1937

WP(C).No. 35469 of 2015 (G)

PETITIONER(S):

**P.K.T. NOORUDHEEN, PROPRIETOR,
SANA STORES, CHELERI MUKKU,
P.O. CHELERI.**

**BY ADVS.SRI.RAJESH NAMBIAR,
SMT.SINDHU K.NAMBIAR.**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
TALIPARAMBA-670 028.**
- 2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE-677 032.**
- 3. INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, KANNUR-697 001.**

BY GOVT. PLEADER SRI.R. RANJITH.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 24-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2014-15
(UPTO 2/2015) DATED 11/05/2015.
- EXT.P2 COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT
AGAINST EXT.P1 ASSESSMENT ORDER.
- EXT.P3 COPY OF THE STAY PETITION FIELD BEFORE THE 2ND RESPONDENT
IN EXT.P2 APPEAL.
- EXT.P4 COPY OF THE REVENUE RECOVERY NOTICE DATED 22/06/2015.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No. 35469 of 2015

Dated this the 24th day of November 2015

JUDGMENT

Against Ext. P1 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P2 appeal and Ext.P3 stay petition before the 2nd 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 Ext. P1 assessment order.

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 2nd respondent shall consider and pass orders on Ext.P3 stay petition 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.P4 recovery notice shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/