

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 8TH DAY OF DECEMBER 2015/17TH AGRAHAYANA, 1937

WP(C).No. 35555 of 2015 (T)

PETITIONER :

**K.K.MAHAMOOD
K.K. HOUSE, P.O.MATTUL CENTRAL
KANNUR DISTRICT, PIN - 670 302.**

**BY ADVS.SRI.S.ANIL KUMAR
SRI.K.S.HARIHARAN NAIR**

RESPONDENT(S) :

**1. THE SPECIAL DEPUTY TAHSILDAR (REVENUE RECOVERY)
KANNUR - 670 002.**

**2. COMMERCIAL TAX OFFICER
SECOND CIRCLE, THANA, KANNUR - 670 002.**

R1 & R2 BY GOVT. PLEADER SRI. R. RANJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 08-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

WP(C).No. 35555 of 2015 (T)

APPENDIX

PETITIONERS' EXHIBITS :

**EXT. P1 - COPY OF NOTICE DT. 19.8.2015 ISSUED BY THE 1ST RESPONDENT
UNDER SECTION 7 OF THE RR ACT.**

**EXT. P1(a) - COPY OF NOTICE DT. 19.8.2015 ISSUED BY THE 1ST RESPONDENT
UNDER SECTION 34 OF THE RR ACT.**

EXT. P2 - COPY OF LETTE DT. 28.9.2015 ADDRESSED TO THE 1ST RESPONDENT.

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.
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W.P.(C). No. 35555 of 2015
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Dated this the 8th day of December, 2015

JUDGMENT

The petitioner, who is a dealer under the Kerala Value Added Tax Act, hereinafter referred to as the KVAT Act, has approached this Court aggrieved by Exts.P1 and P1(a) revenue recovery notices served on him. In the writ petition, the case of the petitioner is that he was not served with any order from the respondents in respect of any tax liability, and therefore, he could not take steps to pursue an appellate remedy against the orders of assessments completed against him. When the matter was taken up for orders today, it is submitted by counsel for the petitioner that the assessment orders, on the basis of which the revenue recovery proceedings were initiated against him, have since been served on him and he intends to pursue his appellate remedy against the said order. Taking note of the said submission of counsel for the petitioner, I dispose the writ petition by directing that recovery proceedings pursuant to Exts.P1 and P1(a) notices shall be kept in abeyance for a period of three weeks from the date of receipt of a copy of this judgment, so as to enable the petitioner to pursue his appellate remedy against the orders of assessment now served on him.

Sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE