

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 25TH DAY OF NOVEMBER 2015/4TH AGRAHAYANA, 1937

WP(C).No. 35579 of 2015 (V)

PETITIONER :

**HABEEB REHMAN
PROPRIETOR, M/S. P.K.V. AGENCIES
ATTAYAM, VAZHAPPALLY P.O.,
MUVATTUPUZHA.**

BY ADV. SRI.PREMJIT NAGENDRAN

RESPONDENT(S) :

- 1. COMMERCIAL TAX OFFICER
IST CIRCLE, MUVATTUPUZHA.**
- 2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM – 683 015.**

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

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 25-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : PHOTOSTAT COPY OF THE ASSESSMENT ORDER
NO. 32151462873/10-11 DATED 9.11.2015 FOR THE ASSESSMENT YEAR
2010-11.
- EXT.P2 PHOTOSTAT COPY OF THE ASSESSMENT ORDER
NO. 32151462873/11-12 DATED 9.11.2015 FOR THE ASSESSMENT YEAR
2011-12.
- EXT.P3 PHOTOSTAT COPY OF THE ASSESSMENT ORDER
NO. 32151462873/12-13 DATED 9.11.2015 FOR THE ASSESSMENT YEAR
2012-13.
- EXT.P4 PHOTOSTAT COPY OF THE ASSESSMENT ORDER
NO. 32151462873/13-14 DATED 9.11.2015 FOR THE ASSESSMENT YEAR
2013-14.
- EXT.P5 PHOTOSTAT COPY OF THE MEMORANDUM OF APPEAL FILED BY THE
PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR
2010-11 DATED 18.11.2015.
- EXT.P6 PHOTOSTAT COPY OF THE MEMORANDUM OF APPEAL FILED BY THE
PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR
2011-12 DATED 18.11.2015.
- EXT.P7 PHOTOSTAT COPY OF THE MEMORANDUM OF APPEAL FILED BY THE
PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR
2012-13 DATED 18.11.2015.
- EXT.P8 PHOTOSTAT COPY OF THE MEMORANDUM OF APPEAL FILED BY THE
PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR
2013-14 DATED 18.11.2015.
- EXT.P9 PHOTOSTAT COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE SECOND RESPONDENT FOR THE YEAR 2010-11.

(Contd...)

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EXT.P10 PHOTOSTAT COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE SECOND RESPONDENT FOR THE YEAR 2011-12.

EXT.P11 PHOTOSTAT COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE SECOND RESPONDENT FOR THE YEAR 2012-13.

EXT.P12 PHOTOSTAT COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE SECOND RESPONDENT FOR THE YEAR 2013-14.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No. 35579 of 2015

Dated this the 25th day of November 2015

JUDGMENT

Against Exts. P1 to P4 assessment orders under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P5 to P8 appeals and Exts.P9 to P12 stay petitions 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 Exts. P1 to P4 assessment orders.

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 Exts.P9 to P12 stay petitions 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 Exts.P1 to P4 assessment orders 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/