

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. 35597 of 2015 (Y)

PETITIONER :

**A.ABDUL JABBAR, AGED 42 YEARS,
PROPRIETOR, A.J. TADERS, 11/52, COURT ROAD,
ALATHUR P.O., PALAKKAD.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENTS :

- 1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAX OFFICE, IIIRD CIRCLE,
PALAKKAD - 678001.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD 678001.**
- 3. THE DEPUTY TAHSILDAR (REVENUE RECOVERY).
TALUK OFFICE, ALATHUR - 678541.**

R1 TO R3 BY GOVERNMENT PLEADER SRI. RAJITH

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

bp

WP(C).No. 35597 of 2015 (Y)

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE ASSESSMENT ORDER PASSED BY R1 FOR THE YEAR 2008-2009
DT 28/10/2014.**
- P2: COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE R2
DT 20/11/2015.**
- P3: COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER
BEFORE THE R2 DT 20/11/2015.**
- P4: COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE REVENUE
RECOVERY ACT ISSUED BY R3 DT 19/10/2015.**

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 35597 of 2015

Dated this the 25th 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 assessment order passed under the KVAT Act, for the assessment year 2008-09, the petitioner preferred Ext.P2 appeal along with Ext.P3 delay condonation petition and Ext.P4 stay petition before the 2nd respondent. It is the case of the petitioner that even before consideration of the say petition by the 2nd respondent, recovery steps have been initiated against him through Ext.P5 recovery notice, for recovery of of the amounts confirmed in Ext.P1 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 as also 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 delay condonation petition and Ext.P4 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 pursuant to Ext.P5 notice, shall be kept in abeyance till such time as the orders are passed by the 2nd respondent as directed and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE