

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. 35636 of 2015 (D)

PETITIONER(S):

**ANSAR DAVOOD, M/S.SWALATH AGENCIES,
PALLIKKARA, NANNAMUKKU, CHANGARAMKULAM,
MALAPPURAM DISTRICT.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER-I,
PONNANI-679577.**
- 2. THE ASST.COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD-678001.**
- 3. THE INSPECTING ASST.COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MALAPPURAM AT MANJERI-676121.**

BY GOVERNMENT PLEADER SMT.LILLY K.T.

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

PJ

WP(C).No. 35636 of 2015 (D)

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P-1: COPY OF ASSESSMENT ORDER ISSUED BY THE R1 TO THE
 PETITIONER FOR THE YEAR 2013-14**
- EXT.P-2: COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE R2**
- EXT.P3: COPY OF STATY PETITON FILED BY THE PETITIONER BEFORE HE R2**
- EXT.P4: COPY OF NOTICE IN FORM NO.1 ISSUED BY THE R5.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 35636 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 2012-13, the petitioner preferred Ext.P2 appeal along with Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even before consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Ext.P4 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 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

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pursuant to Ext.P4 notice, shall be kept in abeyance till such time as orders are passed by the 2nd respondent as directed and communicated to the petitioner.

Sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE

das /25.11.15