

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. 35639 of 2015 (D)

PETITIONER(S):

**UNION CHEMISTS,
BELURI COMPLEX, ANEBAGILU,
KASARAGOD DISTRICT, PIN-671121,
REPRESENTED BY ITS PARTNER MUHAMMED RASHEES.K.A.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
KASARAGOD DISTRICT-671121.**
- 2. THE DY.COMMISSIONER (APPEALS),
COMMERCIAL TAXES, NIRMAL ARCADE,
ERANHIPALAM, KOZHIKODE-673006.**
- 3. THE INSPECTING ASST.COMMISSIONER,
COMMERCIAL TAXES, KASARAGOD-671121.**

BY GOVERNMENT PLEADER SRI.RENJITJH

**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. 35639 of 2015 (D)

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P-1: TRUE COPY OF ASSESSMENT ORDER DATED 16/7/15 ISSUED BY THE
R1 FOR THE YEAR 2012-2013**
- EXT.P-2: TRUE COPY OF APPEAL MEMORANDUM AGAINST EXT.P1**
- EXT.P3: TRUE COPY OF STAY PETITION FILED IN EXT.P2 APPEAL**
- EXT.P4: TRUE COPY OF RR NOTICE DATED 9/11/15 ISSUED BY THE R3.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 35639 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 the orders are passed by the 2nd respondent as directed and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das /25.11.15