

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

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

WP(C).No. 35688 of 2015 (I)

PETITIONER:

**KITCO LTD., FEMITH'S, P.B. NO.4407, PUTHIYA ROAD,
NH BYE PASS, VENNALA, KOCHI 682 028,
REPRESENTED BY ITS GENERAL MANAGER
(FINANCE) - MR. JOSE DAVIS.**

**BY ADVS.SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.GOPINATH
SRI.P.BENNY THOMAS
SRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SRI.KURRYAN THOMAS
SRI.RAJA KANNAN**

RESPONDENTS:

- 1. STATE OF KERALA, REPRESENTED BY ITS SECRETARY TO GOVERNMENT
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM 695 001.**
- 2. THE COMMERCIAL TAX OFFICER-II, FOURTH CIRCLE,
ERNAKULAM 682 015.**
- 3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM - 682 015.**
- 4. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KAKKANAD,
ERNAKULAM - 682 030.**

BY GOVERNMENT PLEADER SMT. M.J. RAJASREE

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

APPENDIX

PETITIONER'S EXHIBITS

- P1: TRUE COPY OF THE ASSESSMENT ORDER DATED 11.08.2015 PASSED BY THE 2ND RESPONDENT PERTAINING TO YEAR 2012-13 UNDER THE KVAT ACT**
- P2: TRUE COPY OF THE APPEAL MEMORANDUM DATED 14.10.2015 (WITHOUT ANNEXURES) FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT, AGAINST EXT.P1 ASSESSMENT ORDER**
- P3: TRUE COPY OF THE STAY PETITION DATED 14.10.2015 FILED BY THE PETITIONER AGAINST EXT.P1 ASSESSMENT ORDER**
- P4: TRUE COPY OF THE DEMAND NOTICE DATED 17.11.2015 ISSUED BY THE 4TH RESPONDENT UNDER THE KERALA REVENUE RECOVERY ACT, PERTAINING TO AMOUNTS ASSESSED UNDER EXT.P1 ASSESSMENT ORDER**

RESPONDENT'S EXHIBITS

NIL

//TRUE COPY//

P.A. TO JUDGE

JJJ

K. VINOD CHANDRAN, J.

W.P.(C) No. 35688 of 2015 (I)

Dated this the 25th day of November, 2015

J U D G M E N T

The petitioner preferred Ext.P2 appeal and Ext.P3 stay petition under the Kerala Value Added Tax Act against Ext.P1 order before the 3rd respondent. The grievance of the petitioner is that even before the stay petition has been considered by the 3rd respondent, the 4th respondent has issued recovery notice under the Kerala Revenue Recovery Act, 1968.

2. In the above circumstance, there shall be a direction to the 3rd respondent to consider and pass orders on Ext.P3 stay petition, within a period of two months from the date of receipt of the certified copy of this judgment and coercive proceedings shall stand stayed until such orders are passed, which order shall determine the matter thereafter.

Writ petition disposed of.

Sd/-
K.VINOD CHANDRAN,
JUDGE