

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 26TH DAY OF NOVEMBER 2015/5TH AGRAHAYANA, 1937

WP(C).No. 35783 of 2015 (W)

PETITIONER :

**T.A.KAREEM,
PROPRIETOR, VENICE MARKETING,
S.L.PURAM P.O., ALAPPUZHA -688 523**

**BY ADVS.SRI.V.DEVANANDA NARASIMHAM
SRI.P.H.RIYAS**

RESPONDENT(S):

- 1. THE AGRICULTURAL INCOME TAX & COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, CIVIL STATION ANNEX,
ALAPPUZHA- 688 011**
- 2. THE DEPUTY COMMISSIONER (APPELAS),
COMMERCIAL TAXES, BAPPUJI NAGAR, ASRAMAM,
KOLLAM -691 002**
- 3. THE DEPUTY TAHSILDAR (RR),
AMBALAPPUZHA TALUK OFFICE,
ALAPPUZHA -688 001**

BY GOVERNMENT PLEADER SRI.R.RANJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 26-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE ANNUAL RETURN E-FILED ON 10/06/2014 BEFORE 1ST RESPONDENT**
- P2 COPY OF THE RECONCILIATION STATEMENT CUM LETTER DATED 20/12/14 FILED BY THE AUDITOR BEFORE 1ST RESPONDENT ON 12/1/15.**
- P3 COPY OF THE ASSESSMENT ORDER DATED 19/06/15 FOR THE YEAR 13-14 ISSUED BY 1ST RESPONDENT TO PETITIONER.**
- P4 COPY OF THE FORM 29 APPEAL MEMORANDUM DATED 18/11/15 FILED BEFORE THE 2ND RESPONDENT BY THE PETITIONER.**
- P5 COPY OF THE INTERLOCUTORY APPLICATION FOR CONDONATION OF DELAY DATED 18/11/15 FILED BEFORE 2ND RESPONDENT BY THE PETITIONER.**
- P6 COPY OF THE INTERLOCUTORY APPLICATION FOR ABSOLUTE STAY DATED 18/11/15 FILED BEFORE 2ND RESPONDENT BY THE PETITIONER.**
- P7 COPY OF THE RR NOTICES DATED 16/10/15 ISSUED U/S. 7 &34 OF THE RR ACT BY 3RD RESPONDENT TO THE PETITIONER.**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No. 35783 of 2015

Dated this the 26th day of November 2015

JUDGMENT

Against Ext. P3 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P4 appeal, Ext.P5 delay condonation petition and Exts.P6 stay petition, 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 Ext.P3 assessment order.

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 Ext.P5 delay condonation petition and Ext.P6 stay petition, 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 Ext.P7 Revenue Recovery notice, 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

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