

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. 35798 of 2015 (Y)

PETITIONER :

**M/S EXCELLENT MOULDERS,
XVI 289C, JUBILEE ROAD, NEAR AGRICULTURE MARKET,
NETOOR P.O, REPRESENTED BY MR. BINU P.S.,
S/O. M. PRABHAKARAN, AGED ABOUT 46 YEARS,
RESIDING AT BIJU NIVAS, TC V13/787,
VADAYAKADU JN, VANCHIYOOR P.O.,
TRIVANDRUM -695 035**

**BY ADVS.SRI.T.V.GEORGE
SRI.JIMMY GEORGE (THADATHIL)**

RESPONDENT(S):

- 1. THE ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, SPECIAL CIRCLE III,
COMMERCIAL TAXES, THEVARA, ERNAKULAM.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
SPECIAL CIRCLE III.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KAKKAND, ERNAKULAM**

BY GOVERNMENT PLEADER SMT. K.T.LILLY

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

sts

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE ASSESSMENT ORDER DATED 22/05/15 FOR THE ASSESSMENT YEARS 2011-12**
- P2 COPY OF THE ASSESSMENT ORDER DATED 22/05/15 FOR THE ASSESSMENT YEARS 2012-13**
- P3 COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT AUTHORITY FOR THE ASSESSMENT YEARS 2011-12**
- P4 COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT AUTHORITY FOR THE ASSESSMENT YEAR 2012-13**
- P5 COPY OF THE PETITION FOR URGENT HEARING OF THE SAID APPEALS BEFORE THE 2ND RESPONDENT**
- P6 COPY OF THE PETITIONS FOR URGENT HEARING OF THE SAID APPEALS BEFORE THE 2ND RESPONDENT**
- P7 COPY OF THE STAY PETITION FOR THE ASSESSMENT YEARS 2011-12**
- P8 COPY OF THE STAY PETITION FOR THE ASSESSMENT YEARS 2012-13**
- P9 COPY OF THE REVENUE RECOVERY NOTICE FOR THE ASSESSMENT YEAR 2011-12**
- P10 COPY OF THE REVENUE RECOVERY NOTICE FOR THE ASSESSMENT YEAR 2012-13.**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.35798 of 2015

Dated this the 26th day of November 2015

JUDGMENT

Against Exts. P1 and P2 assessment orders under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P3 and P4 appeals and Exts.P7 and P8 stay petitions, 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 Exts. P1 and P2 assessment orders.

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 Exts.P7 and Ext.P8 stay petitions 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 Exts.P9 and P10 Revenue Recovery notices, 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

sm/