

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 27TH DAY OF NOVEMBER 2015/6TH AGRAHAYANA, 1937

WP(C).No. 35854 of 2015 (F)

PETITIONER :

**M/S. HAMEEDKHAN CONSTRUCTION COMPANY,
THRITHALA, MEZHATHUR P.O., PALAKKAD DISTRICT
REPRESENTED BY ITS PARTNER T.H. JAMSHID. AGED 3 YEARS**

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

RESPONDENTS :

- 1. THE COMMERCIAL TAX OFFICER (ENQUIRY),
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD - 678001**
- 2. THE ASST. COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD - 678001.**
- 3. THE INSPECTING ASST. COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD - 678001.**

BY GOVERNMENT PLEADER SMT. LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 27-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

WP(C).No. 35854 of 2015 (F)

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF ASSESSMENT ORDER ISSUED BY THE R1 TO THE PETITIONER FOR THE YEAR 2013-14 DT 31/8/2015.
- P2: COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE R2 DT 3/10/2015.
- P3: COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE R2 DT 3/10/2015.

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.35854 of 2015

Dated this the 27th day of November 2015

JUDGMENT

Against Ext. P1 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P2 appeal and Ext.P3 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. P1 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.P3 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.P1 assessment order 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/