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. 35861 of 2015 (G)

PETITIONER :

M/S.HAMEEDKHAN CONSTRUCTION COMPANY,
THRITHALA, MEZHATHUR P.O., PALAKKAD DISTRICT
REPRESENTED BY ITS PARNER T.H. JAMSHID. AGED 33 YEARS

BY ADV. SRI.HARISANKAR V. MENON

RESPONDENTS :

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1. THE COMMERCIAL TAX OFFICER (ENQUIRY),
   OFFICE OF THE DEPUTY COMMISSIONER,
   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 SRI.R. RANJITH

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. 35861 of 2015 (G)

APPENDIX

PETITIONER'S EXHIBITS :

P1: COPY OF PENALTY ORDER ISSUED BY THE R1 TO THE PETITIONER FOR THE YEAR 2011-12. DT 25/11/2015.

P2: COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE R2 DT 12/11/2015.

P3: COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE R2 DT 13/11/2015.

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No.35861 of 2015

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Dated this the 27th day of November 2015

<u>JUDGMENT</u>

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

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