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. 35868 of 2015 (G)

PETITIONER:

V.G.SHABU,
MG. PARTNER, M/S.S S TRADERS,
A M ROAD, PERUMBAVOOR.

BY ADVS.SRI.P.S.SOMAN
SMT.T.RADHAMANY

RESPONDENT(S):
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1. **COMMERCIAL TAX OFFICER,**
   2ND CIRCLE, PERUMBAVOOR-682 606.

2. **DEPUTY COMMISSIONER (APPEALS),**
   DEPARTMENT OF COMMERCIAL TAXES,
   COMMERCIAL TAX COMPLEX, THEVARA-682 008.

3. **DEPUTY TAHSILDAR (RR),**
   TALUK OFFICE, KUNNATHUNADU,
   PERUMBAVOOR-682 600.

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:

mbr/

WP(C).No. 35868 of 2015 (G)

APPENDIX

PETITIONER(S)' EXHIBITS:

P1- TRUE COPY OF THE CST ASSESSMENT ORDER FOR THE YEAR 2014-15 DATED 08.05.2015 ISSUED BY THE 1ST RESPONDENT.

P2- TRUE COPY OF THE KVAT ASSESSMENT ORDER FOR THE YEAR 2014-15 DATED 08.05.2015 ISSUED BY THE 1ST RESPONDENT.

P3- TRUE COPY OF THE APPEAL MEMORANDUM FILED BEFORE THE 2ND RESPONDENT DATED 22.06.2015 AGAINST THE CST ASSESSMENT.

P4- TRUE COPY OF THE APPEAL MEMORANDUM FILED BEFORE THE 2ND RESPONDENT DATED 22.06.2015 AGAINST THE KVAT ASSESSMENT.

P5- TRUE COPY OF THE PETITION FOR EARLY HEARING OF THE APPEAL AGAINST THE CST ASSESSMENT FILED BEFORE THE 2ND RESPONDENT DATED 22.06.2015.

P6- TRUE COPY OF THE PETITION FOR EARLY HEARING OF THE APPEAL AGAINST THE KVAT ASSESSMENT FILED BEFORE THE 2ND RESPONDENT DATED 22.06.2015.

P7- TRUE COPY OF THE PETITION FOR STAY OF COLLECTION OF DISPUTED AMOUNT AGAINST THE CST ASSESSMENT FILED BEFORE THE 2ND RESPONDENT DT. 22.06.2015.

P8- TRUE COPY OF THE PETITION FOR STAY OF COLLECTION OF DISPUTED AMOUNT AGAINST THE KVAT ASSESSMENT FILED BEFORE THE 2ND RESPONDENT DT. 22.06.2015.

P9- TRUE COPY OF THE REVENUE RECOVERY NOTICE NO.D-4-16364/15 ISSUED BY THE 3RD RESPONDENT DT. 12.11.2015.

RESPONDENT(S)' EXHIBITS: NIL

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No.35868 of 2015

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Dated this the 27th day of November 2015

JUDGMENT

Against Exts. P1 and P2 assessment orders under the Kerala Value Added Tax Act and the Central Sales 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 Ext.P1 and P2 assessment orders 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/