

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. 35879 of 2015 (H)

PETITIONER :

**M/S. AMARAVATHI DEVELOPERS
35/752-I, PULARI GARDENS, VADAKKANTHARA P.O.,
PALAKKAD, REPRESENTED BY ITS MANAGING PARTNER
SRI. P.S. MOHANDAS.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENT(S) :

- 1. THE COMMERCIAL TAX OFFICER (WC)
DEPARTMENT OF COMMERCIAL TAXES
PALAKKAD – 678 001.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES
PALAKKAD – 678 001.**

R1 & R2 BY GOVT. 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:**

Mn

...2/-

WP(C).No. 35879 of 2015 (H)

APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR THE YEAR 2010-2011 DATED 15.9.2015.**
- EXT.P2 COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR THE YEAR 2011-2012 DATED 15.9.2015.**
- EXT.P3 COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR THE YEAR 2012-2013 DATED 15.9.2015.**
- EXT.P4 COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2010-2011 DATED 17.11.2015.**
- EXT.P5 COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2011-2012 DATED 17.11.2015.**
- EXT.P6 COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2012-2013 DATED 17.11.2015.**
- EXT.P7 COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2010-11 DATED 17.11.2015.**
- EXT.P8 COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2011-12 DATED 17.11.2015.**
- EXT.P9 COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2012-13 DATED 17.11.2015.**

(Contd...)

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**EXT.P10 COPY OF THE DEMAND NOTICE IN FORM NO. 12 ISSUED BY IST
RESPONDENT FOR THE YEAR 2010-11 DATED 15.9.2015.**

**EXT.P11 COPY OF THE DEMAND NOTICE IN FORM NO. 12 ISSUED BY IST
RESPONDENT FOR THE YEAR 2011-12 DATED 15.9.2015.**

**EXT.P12 COPY OF THE DEMAND NOTICE IN FORM NO. 12 ISSUED BY IST
RESPONDENT FOR THE YEAR 2012-13 DATED 15.9.2015.**

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.35879 of 2015

Dated this the 27th day of November 2015

JUDGMENT

Against Exts. P1 to P3 assessment orders under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P4 to P6 appeals and Exts.P7 to P9 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 to P3 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 to Ext.P9 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.P10 to P12 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/