

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. 36014 of 2015 (B)

PETITIONER :

**M/S. MINAR ALLOYS & FORGINGS (P) LTD
NIDA, KANJIKODE, PALAKKAD
REPRESENTED BY ITS DIRECTOR P.T. KADEEJA.**

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

RESPONDENT(S) :

- 1. THE ASST. COMMISSIONER (ASSESSMENT) -I,
COMMERCIAL TAXES SPECIAL CIRCLE
PALAKKAD – 678 001.**
- 2. THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL
NURANI, PALAKKAD – 678 004.**
- 3. THE INSPECTING ASST. COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES
PALAKKAD – 678 001.**

R1 TO R3 BY GOVT. PLEADER SMT. K.T. LILLY

**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. 36014 of 2015 (B)

APPENDIX

PETITIONER'S EXHIBITS :

EXT.P1 : COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER FOR THE YEAR 2009-10 DATED 26-12-2011.

EXT.P2 COPY OF ORDER ISSUED BY THE DEPUTY COMMISSIONER (APPEALS), ERNAKULAM DATED 8-10-2015.

EXT.P3 COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 26-11-2015.

EXT.P4 COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 26-11-2015.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.36014 of 2015

Dated this the 27th day of November 2015

JUDGMENT

Against Ext. P2 first appellate order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P3 appeal and Ext.P4 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. P2 first appellate 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.P4 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.P2 first appellate order shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

iii) I make it clear that during the period of operation of the stay granted in this judgment, the petitioner shall be granted access to KVATIS facility, for transacting his business.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/