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. 36046 of 2015 (E)

PETITIONER :

HOUSE OF PLASTIC
THIRUVAMBADI, THRISSUR
REPRESENTED BY ITS PARTNER SRI. P.J. SEEJO.

BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR

RESPONDENT(S) :
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1. THE ASST. COMMISSIONER
COMMERCIAL TAXES, SPECIAL CIRCLE
COMMERCIAL TAX COMPLEX, POOTHOLE P.O.,
THRISSUR DISTRICT, PIN – 680 004.

2. THE DY. COMMISSIONER (APPEALS)
COMMERCIAL TAXES, THEVARA, KOCHI – 682 015.

R1 & R2 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:

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...2/-

WP(C).No. 36046 of 2015 (E)

APPENDIX

PETITIONER'S EXHIBITS :

EXT.P1	:	COPY OF ASSESSMENT ORDER DATED 20-10-2015 ISSUED BY THE IST RESPONDENT FOR THE YEAR 2009-2010.
EXT.P1(a)		COPY OF MODIFIED ASSESSMENT ORDER DATED 27-10-2015 ISSUED BY THE IST RESPONDENT FOR THE YEAR 2009-2010.
EXT.P2		COPY OF APPEAL MEMORANDUM AGAINST EXT.P1.
EXT.P3		COPY OF STAY PETITION FILED IN EXT.P2 APPEAL.
EXT.P4		COPY OF PETITION FOR EARLY HEARING FILED IN EXT.P2 APPEAL.
EXT.P5		COPY OF DEMAND DRAFT DATED 4-11-2015.
EXT.P6		COPY OF NOTICE DATED 19-11-2015 ISSUED BY THE IST RESPONDENT.
EXT.P7		COPY OF NOTICE DATED 6-11-2015 ISSUED BY THE IST RESPONDENT UNDER S. 25 FOR THE YEAR 2011-2012.
EXT.P7(a)		COPY OF NOTICE DATED 6-11-2015 ISSUED BY THE IST RESPONDENT UDNER S.25 FOR THE YEAR 2012-2013.
EXT.P7(b)		COPY OF NOTICE DATED 6-11-2015 ISSUED BY THE IST RESPONDENT UDNER S.25 FOR THE YEAR 2013-2014.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No.36046 of 2015

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Dated this the 27th day of November 2015

JUDGMENT

Against Ext. P1(a) modified 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(a) modified assessment order.

2. I have heard the learned counsel for the petitioner and also the learned Government Pleader for the respondents.

3. It is submitted by counsel for the petitioner that 30% of the amount confirmed against the petitioner by Ext.P1(a) modified assessment order, has already been paid to the department. Taking note of the said submission, 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

two months, 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(a) modified assessment order, shall be kept in abeyance till orders are passed by the 2nd respondent as directed and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

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