

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

MONDAY, THE 30TH DAY OF NOVEMBER 2015/9TH AGRAHAYANA, 1937

WP(C).No. 36167 of 2015 (U)

PETITIONER:

**TRADE LINKS VENTURES (P) LTD.
40/7191, 1ST FLOOR, TRADE LINK BUILDING
M.G.ROAD, ERNAKULAM, KOCHI-682 035
(REPRESENTED BY THE MANAGING DIRECTOR
SRI.SRIKANTAN SURYANARAYANAN)**

**BY ADVS.SRI.K.N.SREEKUMARAN
SMT.V.PSEENA DEVI**

RESPONDENTS:

- 1. ASSISTANT COMMISSIONER (ASSMT)
SPECIAL CIRCLE-II, COMMERCIAL TAXES, TAX COMPLEX
ERNAKULAM, KOCHI-682 015.**
- 2. DEPUTY COMMISSIONER (APPEALS)
O/O. THE DEPUTY COMMISSIONER (APPEALS), TAX COMPLEX
COMMERCIAL TAXES, ERNAKULAM-682 015.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES
KAKKANAD, KOCHI-682 030.**

BY GOVERNMENT PLEADER SMT. A. LOWSY

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
30-11-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS :-

- EXHIBIT P1 : COPY OF THE ASSESSMENT ORDER NO.32071728104/10-11
DATED 18-08-2015 ISSUED BY THE 1ST RESPONDENT.
- EXHIBIT P2 : COPY OF THE APPEAL AGAINST EXT. P1 FILED BEFORE THE
2ND RESPONDENT ON 20-10-2015.
- EXHIBIT P2(A) : TRUE COPY OF THE DELAY CONDONATION PETITION FILED IN
EXT. P2 APPEAL BEFORE THE 2ND RESPONDENT ON
20-10-2015.
- EXHIBIT P2(B) : COPY OF THE STAY APPLICATION FILED IN EXT. P2 APPEAL
BEFORE 2ND RESPONDENT ON 20-10-2015.
- EXHIBIT P3 : COPY OF THE DEMAND NOTICE IN FORM-I, NO.A5-2621/15
DATED 25-09-2015 ISSUED BY THE 3RD RESPONDENT.

RESPONDENTS' EXHIBITS:- NIL

//TRUE COPY//

P.A. TO JUDGE

sp

K. VINOD CHANDRAN, J.

W.P(C). No.36167 of 2015-U

Dated this the 30th day of November, 2015.

JUDGMENT

The petitioner preferred Ext.P2 appeal along with Ext.P2(a) petition for condoning the delay and Ext.P2(b) petition for stay under the Kerala Value Added Tax Act against Ext.P1 order before the 2nd respondent. The grievance of the petitioner is that even before Exts.P2(a) & P2(b) petition have been considered by the 2nd respondent, the 3rd respondent has issued recovery notice under the Kerala Revenue Recovery Act, 1968.

2. In the above circumstance, there shall be a direction to the 2nd respondent to consider and pass orders on Ext.P2(a) petition for condoning the delay and Ext.P2(b) petition for stay, within a period of two months from the date of receipt of the certified copy of this judgment and coercive proceedings shall

stand stayed until such orders are passed, which order shall determine the matter thereafter.

The writ petition is disposed of.

Sd/-

**K. VINOD CHANDRAN,
JUDGE.**

//True Copy//

P.A. to Judge.

sp/01/12/15