

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. 36186 of 2015 (W)

PETITIONER:

**M/S. GALAXY HOME PRIVATE LIMITED
GALAXY SQUARE, RAJAJI ROAD JUNCTION
M.G. ROAD, KOCHI
REPRESENTED BY ITS MANAGING DIRECTOR
MR. P.A. JINAS.**

BY ADV. SRI.RAMESH CHERIAN JOHN

RESPONDENTS:

- 1. THE ASSISTANT COMMISSIONER (WC)
CLAS BUILDING
OLD RAILWAY STATION ROAD, KOCHI-682 018.**
- 2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM.**
- 3. THE INSPECTING COMMISSIONER
COMMERCIAL TAXES, KAKKANADU
ERNAKULAM-682 030.**

BY GOVERNMENT PLEADER SMT. M.J. RAJASREE

**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 :-

- EXT.P1 - COPY OF ASSESSMENT ORDER DATED 01.08.2015 PASSED
BY THE 1ST RESPONDENT.
- EXT.P2 - COPY OF FORM OF APPEAL AND GROUNDS OF APPEAL FILED
ON 10.09.2015 BY THE PETITIONER.
- EXT.P3 - COPY OF APPLICATION FOR STAY FILED ON 10.09.2015 BY THE
PETITIONER.
- EXT.P4 - COPY OF THE REVENUE RECOVERY NOTICE DATED 27.10.15.

RESPONDENTS' EXHIBITS:- NIL

//TRUE COPY//

P.A. TO JUDGE

sp

K. VINOD CHANDRAN, J.

W.P(C). No.36186 of 2015-W

Dated this the 30th day of November, 2015.

JUDGMENT

The petitioner preferred Ext.P2 appeal and Ext.P3 stay petition under the Kerala Value Added Tax Act against Ext.P1 order before the 2nd respondent. The grievance of the petitioner is that even before the stay petition has 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.P3 stay petition, 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.

Writ petition disposed of.

Sd/-
K. VINOD CHANDRAN,
JUDGE.

//True Copy//

P.A. to Judge.

sp/01/12/15