

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 1ST DAY OF DECEMBER 2015/10TH AGRAHAYANA, 1937

WP(C).No. 36274 of 2015 (H)

PETITIONER(S):

**KERALA ELECTRICALS AND SANIWARES,
PUTHIYAKUNNEL, VIII/248R, UZHAVOOR,
KOTTAYAM DISTRICT, PIN-686 634.**

BY ADV. SRI.V.DEVANANDA NARASIMHAM

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, ETTUMANOOR, KOTTAYAM-686631.**
- 2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, PUBLIC LIBRARY BUILDING,
KOTTAYAM-66001.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, CIVIL STATION, KOTTAYAM-686002.**

BY GOVERNMENT PLEADER SMT.LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 01-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1. TRUE COPY OF THE ANNUAL RETURN FOR 2013-14 E-FILED ON
29/5/2014 BEFORE THE 1ST RESPONDENT
- EXT.P2. TRUE COPY OF THE ASSESSMENT ORDER DATED 25/7/2015 FOR YEAR
2013-14 ISSUED BY 1ST RESPONDENT TO PETITIONER
- EXT.P3. TRUE COPY OF THE FORM 29 APPEAL MEMORANDUM DATED
25/11/2015 FOR THE YEAR 2013-14 FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT
- EXT.P4. TRUE COPY OF THE IA FOR CONDONATION OF DEALY DATED
25/11/2015 BEFORE THE 2ND RESPONDENT BY PETITIONER
- EXT.P5. TRUE COPY OF THE IA FOR STAY DATED 25/11/2015 FILED BEFORE
THE 2ND RESPONDENT BY THE PETITIONER
- EXT.P6. TRUE COPY OF THE RR NOTICE DATED 29/9/2015 FOR THE YEAR 2013-
14 ISSUED U/S. 7 OF THE RR ACT BY 3RD RESPONDENT TO THE
PETITIONER

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No. 36274 of 2015

Dated this the 1st day of December 2015

JUDGMENT

Against Ext. P2 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P3 appeal, Ext.P4 delay condonation petition and Ext.P5 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 assessment 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 delay condonation petition and Ext.P5 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.P6 demand notice 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/