

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. 36300 of 2015 (J)

PETITIONER:

**M/S.WOOD ART,
OLD BUS STAND, P.O.VALAPATTANAM,
KANNUR DISTRICT-670 010
REPRESENTED BY ITS PARTNER,
SHRI.K.MUHAMMED AFSAL.**

**BY SRI.T.M.SREEDHARAN,SENIOR ADVOCATE
ADVS.SRI.V.P.NARAYANAN
SMT.DIVYA RAVINDRAN**

RESPONDENTS:

- 1. THE COMMERCIAL TAX OFFICER,
IIND CIRCLE, KANNUR-670 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, NIRMAL ARCADE,
ERNAHIPALAM, KOZHIKODE-670 006.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KANNUR-670 001.**

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:**

sts

WP(C).No. 36300 of 2015 (J)

APPENDIX

PETITIONER(S)' EXHIBITS

- P1 TRUE COPY OF THE APPLICATION DATED 28TH SEPTEMBER, 2015
SUBMITTED BY THE PETITIONER BEFORE THE FIRST APPLICATION.
- P2 TRUE COPY OF REVISED RETURN DATED 20.11.2015 IN FORM NO.10
- P3 TRUE COPY OF THE ORDER NO.321206 32012/2014-15 DATED 20.6.2015
PASSED BY THE FIRST RESPONDENT ALONG WITH DEMAND NOTICE
- P4 TRUE COPY OF THE MEMORANDUM OF APPEAL DATED 21.11.2015 FILED BY
THE PETITIONER BEFORE THE 2ND RESPONDENT
- P4(A) TRUE COPY OF THE STAY PETITION DATED 21.11.2015 FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT
- P4(B) TRUE COPY OF THE PETITION FOR CONDONATION OF DELAY DATED
21.11.2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
- P5 TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 17.9.2015 IN FORM
NO.1 ISSUED BY THE 3RD RESPONDENT.

RESPONDENT(S)' EXHIBITS:

NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 36300 of 2015

Dated this the 1st day of December, 2015

JUDGMENT

Against Ext.P3 order of assessment under the Kerala Value Added Tax Act, the petitioner preferred Ext.P4 appeal and Ext.P4 (a) stay petition along with Ext.P4(b) delay condonation petition before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated through Ext.P5 revenue recovery notice, for recovery of the amount confirmed against the petitioner.

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

On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on Ext.P4(a) stay petition and Ext.P4(b) delay condonation petition preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. Recovery steps for recovery of amounts

pursuant to Ext.P5 recovery notice, shall be kept in abeyance, till such time as the 2nd respondent passes orders as directed and communicates the same to the petitioner. The petitioner shall produce a copy of this writ petition together with a copy of this judgment, before the 2nd respondent for further action.

Sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE