

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 2ND DAY OF DECEMBER 2015/11TH AGRAHAYANA, 1937

WP(C).No. 36358 of 2015 (T)

PETITIONER(S) :

**BINDU VIJAYAKUMAR,
M/S.B.N.TILES AND GRANITES, PATHANAPURAM,
KOLLAM DISTRICT.**

**BY ADVS.SRI.HARISANKAR V. MENON
SRI.A.RIYAS (MANJAPPARA)**

RESPONDENT(S) :

- 1. THE ASST.COMMISSIONER (ASSESSMENT),
COMMERCIAL TAXES SPECIAL CIRCLE,
KOTTARAKKARA-691 506.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, KOLLAM-691 001.**
- 3. THE INSPECTING ASST.COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, KOTTARAKKARA-691 506.**

BY GOVERNMENT PLEADER SMT.LILLY.K.T

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 02-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

WP(C).No. 36358 of 2015 (T)

APPENDIX

PETITIONER(S)' EXHIBITS :

**EXHIBIT P1: COPY OF ASSESSMENT ORDER ISSUED BY
THE 1ST RESPONDENT FOR THE YEAR 2015-16 DATED 25.09.2015.**

**EXHIBIT P2: COPY OF APPEAL FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 16.11.2015.**

**EXHIBIT P3: COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 16.11.2015.**

**EXHIBIT P4: COPY OF NOTICE ISSUED BY THE 3RD RESPONDENT
DATED 23.11.2015.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

PA.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No. 36358 of 2015

Dated this the 2nd day of December 2015

JUDGMENT

Against Ext.P1 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 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.P3 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.P1 assessment order 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/