

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. 36382 of 2015 (W)

PETITIONER :

**A.B. BASHEER, AGED 52 YEARS,
PROPRIETOR, M/S. COCHIN ELECTRICALS, 26/146
TOLL GATE, EDAPPALLY, COCHIN - 682 024.**

BY ADV. SRI.TOMSON T.EMMANUEL

RESPONDENTS :

- 1. COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, IST CIRCLE,
KALAMASSERY AT KAKKANAD, COCHIN - 682 030.**
- 2. ASSISTANT COMMISSIONER (APPEALS)
COMMERCIAL TAXES, SALES TAX COMPLEX, COCHIN - 682 015.**
- 3. INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, KAKKANAD, COCHIN -682 030.**

R1 TOR3 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:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P-1: TRUE COPY ORDER DATED 7.10.2015 FOR THE YEAR 2013-14, COMPLETED
U/S. 25(1) OF THE KVAT ACT BY THE 1ST RESPONDENT.

EXT.P-2: TRUE COPY OF APPEAL DATED 29.10.2015 SUBMITTED BY PETITIONER
AGAINST EXT.P1 ASSESSMENT, BEFORE 2ND RESPONDENT.

EXT.P-3: TRUE COPY OF STAY PETITION DATED 29.10.2015, SUBMITTED BY
PETITIONER BEFORE 2ND RESPONDENT ALONG WITH EXT.P2 APPEAL.

EXT.P-4: TRUE COPY OF DEMAND NOTICE IN FORM NO.1 DATED 24.11.2015 ISSUED
BY 3RD RESPONDENT, UNDER THE REVENUE RECOVERY ACT, PURSUANT
TO DEMAND MADE IN EXT.P1 ASSESSMENT

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.36382 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.P4 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/