

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 3RD DAY OF DECEMBER 2015/12TH AGRAHAYANA, 1937

WP(C).No. 36518 of 2015 (L)

PETITIONER:

**A.JAYAPRAKASH,
TECHNOSKILL ALUMINIUM CENTRE,
S/O.GOPALAN, POONTHANAM(P.O), PATTIKKAD,
PERINTHALMANNA(VIA), MALAPPURAM DISTRICT.**

**BY ADVS.SRI.T.K.AJITH KUMAR
SRI.P.VINODKUMAR
SRI.K.T.SIDHIQ
SMT.M.A.JINSA MOL**

RESPONDENT(S):

- 1. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM, PIN - 682 014.**
- 2. THE COMMERCIAL TAX OFFICER(WC),
COMMERCIAL TAXES, MALAPPURAM,
UPHILL(P.O), MALAPPURAM(DT), PIN - 676 505.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MANJERI(P.O), MALAPPURAM DISTRICT, PIN - 676 121.**

BY GOVERNMENT PLEADER SMT.LILLY.K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 03-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONERS' EXHIBITS:

- EXT. P1 : TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2013-14
VIDE ORDER NUMBER 32101122442/2013-14 DATED 16.5.2015.
- EXT. P2 : TRUE COPY OF THE DEMAND NOTICE FOR THE YEAR 2013-14
DATED 16.5.2015.
- EXT. P3 : TRUE COPY OF THE APPEAL DATED 27.11.2015 FILED BY THE
PETITIONER BEFORE THE 1ST RESPONDENT CHALLENGING EXT. P1
ORDER.
- EXT. P4 : TRUE COPY OF THE PETITION TO CONDONE THE DELAY IN FILING
EXT. P3 APPEAL.
- EXT. P5 : TRUE COPY OF THE STAY PETITION.
- EXT. P6 : TRUE COPY OF THE PETITION FOR URGENT HEARING.
- EXT. P7 : TRUE COPY OF THE DEMAND NOTICE DATED 6.10.2015 U/S 7 OF THE
REVENUE RECOVERY ACT ISSUED BY THE 3RD RESPONDENT.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.36518 of 2015

Dated this the 3rd day of December 2015

JUDGMENT

Against Ext. P1 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 1st 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 1st 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.P7 demand notice shall be kept in abeyance till orders are passed by the 1st respondent as directed above and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/