

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. 36560 of 2015 (T)

PETITIONER(S):

**T.K.ANIL KUMAR,
PROPRIETOR, WOOD LAND FURNITURE,
OPPOSITE ST.JOSEPH HOSPITAL, MANANTHAVADY,
WAYANAD DISTRICT.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN
SMT.K.HYMAVATHY**

RESPONDENT(S):

- 1. THE AGRICULTURAL INCOME TAX
AND COMMERCIAL TAX OFFICER, MANANTHAVADY 670 645.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, KOZHIKODE 673 006.**
- 3. THE DEPUTY TAHSILDAR (REVENUE RECOVERY),
TLAUK OFFICE, MANANTHAVADY 670 645.**

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:**

PJ

WP(C).No. 36560 of 2015 (T)

APPENDIX

PETITIONER(S)' EXHIBITS

- P1- TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT
FOR THE YEAR 2011-12 DATED 6.5.2015**
- P2- TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT DATED 15.6.2015**
- P3- TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DATED 15.6.2015**
- P4- TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE REVENUE
RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE YEAR 2011-12 DATED
19.11.2015**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No. 36560 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.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/