

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. 36571 of 2015 (V)

PETITIONER(S):

**ASHRAF, PROPRIETOR,
GOLDER ALUMINIUM CENTRE,
CONVENT ROAD, ERNAKULAM.**

**BY ADVS.SRI.K.M.FIROZ
SMT.M.SHAJNA
SRI.S.KANNAN
SMT.UMMUL FIDA**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
KVAT CIRCLE - III, ERNAKULAM - 682 015.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES DEPARTMENT,
ERNAKULAM - 682 015.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES DEPARTMENT,
ERNAKULAM, KAKKANAD, PIN - 682 030.**

BY GOVERNMENT PLEADER SRI.R.RANJITH

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

msv/

WP(C).No. 36571 of 2015 (V)

APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1: A TRUE COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2009-10 UNDER THE KVAT ACT DTD.19.9.2015.

EXT.P2: TRUE COPY OF THE APPEAL PETITION DTD.21.10.2015 FILED BY THE PETITIONER AGAINST THE ASSESSMENT YEAR 2009-10 UNDER THE KVAT ACT BEFORE THE SECOND RESPONDENT.

EXT.P3: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2009-10 BEFORE THE SECOND RESPONDENT.

EXT.P4: TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF REVENUE RECOVERY ACT FOR THE ASSESSMENT YEAR 2009-10 DTD.17.11.2015.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Ms v/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 36571 of 2015

Dated this the 3rd day of December, 2015

JUDGMENT

The petitioner is a registered dealer under the Kerala Value Added Tax Act, hereinafter referred to as the KVAT Act. Against Ext.P1 assessment order passed under the KVAT Act, the petitioner preferred Ext.P2 appeal and Ext.P3 stay 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 by issuing Ext.P4 demand notice for recovery of the amounts 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.

3. 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.P3 stay petition preferred by the petitioner before him, within a period of one month from the date of receipt of a copy

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of this judgment, after hearing the petitioner. The petitioner shall produce a copy of the writ petition together with a copy of this judgment before the 2nd respondent for further action.

sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE

das /3.12.15