

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 4TH DAY OF DECEMBER 2015/13TH AGRAHAYANA, 1937

WP(C).No. 36749 of 2015 (P)

PETITIONER(S):

**SMT. INDU G.SUMAN, PROPRIETRIX,
M/S.SAGARA TRADERS (BUSINESS DISCONTINUED),
SREELUS BUILDING, MALAMPUZHA ROAD,
PALAKKAD DISTRICT.**

**BY SRI.T.M.SREEDHARAN, SENIOR ADVOCATE.
ADVS. SRI.V.P.NARAYANAN,
SMT.DIVYA RAVINDRAN.**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
IIND CIRCLE, PALAKKAD-678 001.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
COMMERCIAL TAXES COMPLEX,
PALAKKAD-678 001.**
- 3. THE DEPUTY TAHSILDAR (REVENUE RECOVERY),
PALAKKAD-678 001.**
- 4. THE VILLAGE OFFICER,
PUDUSSERY WEST, PALAKKAD DISTRICT-678 001.**

BY GOVT. PLEADER SRI.R. RANJITH.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 04-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE ASSESSMENT ORDER DATED 17/03/2015 FOR THE FINANCIAL YEAR 2013-14 PASSED BY THE FIRST RESPONDENT ALONG WITH DEMAND NOTICE.
- EXT.P2 COPY OF THE ASSESSMENT ORDER DATED 31/05/2015 FOR THE MONTH OF MAY 2014 PASSED BY THE FIRST RESPONDENT ALONG WITH DEMAND NOTICE.
- EXT.P3 COPY OF THE ASSESSMENT ORDER DATED 31/05/2015 FOR THE MONTH OF JUNE, 2014 PASSED BY THE FIRST RESPONDENT ALONG WITH DEMAND NOTICE.
- EXT.P4 COPY OF THE ASSESSMENT ORDER DATED 31/05/2015 FOR THE MONTH OF JULY, 2014 PASSED BY THE FIRST RESPONDENT ALONG WITH DEMAND NOTICE.
- EXT.P5 COPY OF THE MEMORANDUM OF APPEAL DATED NIL FOR THE FINANCIAL YEAR 2013-14 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXT.P5A COPY OF THE STAY PETITION DATED 28/11/2015 -DO-.
- EXT.P5B COPY OF THE PETITION FOR CONDONATION OF DELAY DATED 28/11/2015 -DO-.
- EXT.P5C COPY OF THE PETITION FOR EARLY HEARING DATED 28/11/2015 -DO-.
- EXT.P6 COPY OF THE MEMORANDUM OF APPEAL DATED NIL FOR THE MONTH OF MAY, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXT.P6A COPY OF THE STAY PETITION DATED 28/11/2015 -DO-.
- EXT.P6B COPY OF THE PETITION FOR CONDONATION OF DELAY DATED 28/11/2015 -DO-.
- EXT.P6C COPY OF THE PETITION FOR EARLY HEARING DATED 28/11/2015 -DO-.
- EXT.P7 COPY OF THE MEMORANDUM OF APPEAL DATED NIL FOR THE MONTH OF JUNE, 2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXT.P7A COPY OF THE STAY PETITION DATED 28/11/2015 -DO-.

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- EXT.P7B COPY OF THE PETITION FOR CONDONATION OF DELAY
DATED 28/11/2015 -DO-.
- EXT.P7C COPY OF THE PETITION FOR EARLY HEARING DATED 28/11/2015 -DO-.
- EXT.P8 COPY OF THE MEMORANDUM OF APPEAL DATED NIL FOR THE
MONTH OF JULY, 2014 FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT.
- EXT.P8A COPY OF THE STAY PETITION DATED 28/11/2015 -DO-.
- EXT.P8B COPY OF THE PETITION FOR CONDONATION OF DELAY
DATED 28/11/2015 -DO-.
- EXT.P8C COPY OF THE PETITION FOR EARLY HEARING DATED 28/11/2015 -DO-.
- EXT.P9 COPY OF THE REVENUE RECOVERY NOTICE IN FORM NO.1 & 10
FOR THE FINANCIAL YEAR 2013-14 ISSUED BY THE 3RD RESPONDENT.
- EXT.P10 COPY OF THE REVENUE RECOVERY NOTICE IN FORM NO.1 & 10
FOR THE MONTH OF MAY, 2014 ISSUED BY THE 3RD RESPONDENT.
- EXT.P11 COPY OF THE REVENUE RECOVERY NOTICE IN FORM NO.1 & 10
FOR THE MONTH OF JUNE, 2014 ISSUED BY THE 3RD RESPONDENT.
- EXT.P12 COPY OF THE REVENUE RECOVERY NOTICE IN FORM NO.1 & 10
FOR THE MONTH OF JULY, 2014 ISSUED BY THE 3RD RESPONDENT.
- EXT.P13 COPY OF THE SEIZURE MAHAZAR DATED 01/12/2015 ISSUED BY
THE 4TH RESPONDENT.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 36749 of 2015

Dated this the 4th 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 Exts.P1 to P4 assessment orders passed under the KVAT Act, the petitioner preferred Exts.P5 to P8 appeals and Exts.P5(a) to P8(a) stay petitions together with Exts.P5(b) to P8(b) delay condonation petitions before the 2nd respondent.

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 Exts.P5(a) to P8(a) stay petitions and Exts.P5(b) to P8(b) delay condonation petitions preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. Coercive steps for recovery of amounts confirmed against the petitioner by Exts. P1 to P4 assessment orders shall be kept in abeyance till such time as the

2nd respondent passes orders as directed and communicates the same to the petitioner. The respondents are also directed to release forthwith, to the petitioner, the vehicle bearing registration No.KL 9AD 3619, that was taken possession of pursuant to the revenue recovery proceedings initiated against 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