

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. 36774 of 2015 (V)

PETITIONER :

**M/S. AUTOMATION SYSTEMS AND SOLUTION (INDIA) PVT. LTD.
SREEKALA BUILDING, V/1181-B, NH 47 ROAD,
OPP. MAHS GROUND, NEDUMBASSERY P.O.
REPRESENTED BY ITS DIRECTOR, ANUJ ARORA.**

**BY ADVS.SRI.K.J.ABRAHAM
SRI.NIKHIL JOHN**

RESPONDENTS :

- 1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES, ALUVA-683101.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM-682015.**
- 3. THE INSPECTING ASST. COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, MATTANCHERY
ERNAKULAM-68202.**

R1 TO R3 BY GOVERNMENT PLEADER SMT. LILLY K.T.

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

bp

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APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE ASSESSMENT ORDER NO. 32150775238/2014-15 DT 26/8/2015.**
- P2: COPY OF THE APPEAL MEMORANDUM IN FORM NO. 29 FOR THE
YEAR 2014-15 DT 25.09.2015.**
- P3: COPY OF THE FORM NO.30 STAY PETITION DT 25/9/2015.**
- P4: COPY OF THE FORM NO.1 DEMAND NOTICE NO. F(RR)244/15-16 DT 13/11/2015.**

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 36774 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 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 of this judgment, after hearing the petitioner. The petitioner shall

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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 /4.12.15