

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. 36849 of 2015 (E)

PETITIONER(S):

**AHAMMED K., MUSTHAFA ELECTRICALS,
CHINNAKKAL, MUNNIYUR, MALAPPURAM-676311.**

**BY ADVS.SRI.T.G.MADHAVANUNNI
SRI.C.S.ARUN SHANKAR
SMT.REVATHY PNAIR**

RESPONDENT(S):

- 1. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM-695033.**
- 2. THE COMMERCIAL TAX OFFICER-I,
COMMERCIAL TAXES, TIRURANGADI, MALAPPURAM-676306.**
- 3. THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES, PALAKKAD-678001.**
- 4. THE DEPUTY TAHSILDAR, REVENUE RECOVERY,
TIRURANGADI, MALAPPURAM-676306.**

BY GOVERNMENT PLEADER SRI.R.RENJITH

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

PJ

APPENDIX

PETITIONERS' EXHIBITS

- P1: TRUE COPY OF THE ASSESSMENT ORDER ALONG WITH DEMAND NOTICE DATED 16/4/15 ISSUED BY THE 2ND RESPONDENT FOR THE PERIOD 2010-11.**
- P2: TRUE COPY OF THE APPEAL DATED 24/6/15 FILED BY THE PETITIONER FOR THE PERIOD 2010-11**
- P3: TRUE COPY OF THE PETITION DATED 24/6/15 FOR STAY OF COLLECTION OF TAX, INTEREST & PENALTY FOR THE YEAR 2010-11**
- P4: TRUE COPY OF THE CHALAN NO.65 DATED 30/4/15 OF SUB TREASURY, TIRURANGADI, MALAPPURAM FOR RS.30,000/-**
- P5: TRUE COPY OF REVENUE RECOVERY NOTICE DATED 28/10/15 ISSUED BY THE R4 FOR RECOVERY OF THE AMOUNT OF TAX, INTEREST & PENALTY OF RS.1,69,329/- DAMANDED FOR THE YEAR 2010-11.**

RESPONDENTS' EXHIBIT

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.36849 of 2015

.....
Dated this the 4th day of December, 2015

J U D G M E N T

Against Ext.P1 assessment order of assessment under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P2 appeal and Ext.P3 stay petition before the 3rd respondent. The grievance of the petitioner is that even considering the stay petition the respondents are taken steps to recover the amounts due from the petitioner by Ext.P5 revenue recovery notice. It is pointed out by the learned counsel for the petitioner that out of the tax demand of Rs.1,70,000/- an amount of Rs.30,000/- has already been paid by the petitioner.

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 and taking note of the said submission of counsel for the petitioner, I dispose the writ petition with the following directions:

- i. The 3rd respondent shall consider and pass orders on Ext.P2 appeal preferred by the petitioner within a period of two months from

the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Recovery steps pursuant to Ext.P5 revenue recovery notice shall be kept in abeyance till such time as the 3rd respondent passes orders as directed and communicates the same to the petitioner, on condition that, the petitioner pays an amount of Rs.30,000/-within two weeks from the date of receipt of a copy of this judgment.

**A.K.JAYASANKARAN NAMBIAR
JUDGE**

mns/4.12.15