

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 8TH DAY OF DECEMBER 2015/17TH AGRAHAYANA, 1937

WP(C).No. 37099 of 2015 (J)

PETITIONER(S) :

**M/S KWALITY VENEERS & BOARD PRODUCTS,
PAPPINISSERI, KANNUR-670 005,
REPRESENTED BY ITS MANAGING PARTNER SHRI.K.PRAKASAN.**

BY ADV. SRI.DALE P.KURIEN

RESPONDENT(S) :

- 1. THE COMMERCIAL TAX OFFICER(WC),
IIND CIRCLE, KANNUR-670 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, MINI BYE-PASS, ERANJIPALAM,
KOZHIKODE-650 002.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KANNUR-670 001.**

BY GOVERNMENT PLEADER SRI.R.RENJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 08-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

WP(C).No. 37099 of 2015 (J)

APPENDIX

PETITIONER(S)' EXHIBITS :

P1: TRUE COPY OF THE ASSESSMENT ORDER DATED 18-08-2015.

P1(A): TRUE COPY OF THE DEMAND NOTICE DATED 04.08.2015

P2: TRUE COPY OF THE APPEAL MEMORANDUM DATED 19.08.2015.

P3: TRUE COPY OF STAY PETITION DATED 02.09.2015.

P4: TRUE COPY OF RECOVERY NOTICE DATED 29-11-2015.

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No. 37099 of 2015

Dated this the 8th 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 revenue recovery 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/