

**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. 37100 of 2015 (J)**  
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**PETITIONER(S):**  
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- 1. SREERAM K.B,  
MANAGING PARTNER AURA JEWELLERS,  
S/O.BALAKRISHNAN, KARANATH HOUSE,  
MANALUR P.O., THRISSUR.**
- 2. SANTHOSH KUMAR K.G., PARTNER,  
AURA JEWELLERS, S/O.GANGADARAN,  
KOCHATH HOUSE, MANALUR P.O, THRISSUR.**

**BY ADVS.SMT.S.K.DEVI  
SMT.P.K.MAYA DEVI**

**RESPONDENT(S):**  
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- 1. THE COMMERCIAL TAX OFFICER II,  
DEPT. OF COMMERCIAL TAXES, IST CIRCLE,  
THRISSUR - 680 001.**
- 2. THE DEPUTY TAHSILDAR (RR),  
THRISSUR - 680 020.**

**BY GOVERNMENT PLEADER SMT.LILLY.K.T**

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

**mbr/**

WP(C).No. 37100 of 2015 (J)

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**APPENDIX**

**PETITIONER(S)' EXHIBITS:**

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EXT.P-1: TRUE COPY OF THE ORDER NO.32080542737/14-15(MAY, JUNE, JULY AND AUGUST) DATED 1.10.2015 (MODIFIED).

EXT.P-2: TRUE COPY OF THE RECTIFYING DATED 30.11.2015.

EXT.P-3: TRUE COPY OF THE NOTICE NO.(RR8) 2015/6365/8/600 DATED 23.11.2015.

EXT.P-4: TRUE COPY OF THE REQUEST DATED 1.12.2015.

EXT.P-5: TRUE COPY OF THE REQUEST DATED 1.12.2015.

**RESPONDENT(S)' EXHIBITS:**

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NIL

//TRUE COPY//

P.S. TO JUDGE

mbr/

**A.K.JAYASANKARAN NAMBIAR, J.**

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**W.P.(C) No.37100 of 2015**  
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Dated this the 8<sup>th</sup> day of December 2015

**JUDGMENT**

Against Ext.P1 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P2 rectification petition before the 1<sup>st</sup> respondent. It is the case of the petitioner that even prior to considering the rectification 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 1<sup>st</sup> respondent shall consider and pass orders on Ext.P2 rectification 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.P1 assessment order shall be kept in abeyance till orders are passed by the 1<sup>st</sup> respondent as directed above and communicated to the petitioner.

Sd/-  
**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

sm/