

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. 37116 of 2015 (L)

PETITIONER(S):

**YESBEE TEXTILES,
PAUL ARCADE, ANGAMALY, ROOM NO.VII/303,
304, 305, 306, ANGAMALY MUNICIPALITY,
ANGAMALY, REPRESENTED BY PARTNER.**

BY ADV. SRI.PRINSUN PHILIP

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER -I,
KERALA VALUE ADDED TAX, ANGAMALY-683 572.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM, KOCHI-18.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MATTANCHERY, ERNAKULAM-682002.**

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:**

PJ

WP(C).No. 37116 of 2015 (L)

APPENDIX

PETITIONERS' EXHIBITS

P1: COPY OF THE ORDER DATED 2/7/15 ALONG WITH NOTICE OF DEMAND

P2: COPY OF THE MEMORANDUM OF APPEAL IN FORM 29 DATED 18/9/15

P3: COPY OF THE STAY PETITION IN FORM-30

P4: COPY OF THE DEMAND NOTICE DATED 27/11/15.

RESPONDENTS' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.37116 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 demand 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/