

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 9TH DAY OF DECEMBER 2015/18TH AGRAHAYANA, 1937

WP(C).No. 37237 of 2015 (D)

PETITIONER(S):

**M/S.VICTORY PAPER AND BOARDS (INDIA) LTD.,
POSTBOX NO 36, 1/281-G, VICTORY PRESS BUILDING,
KUNNAMKULAM 680 503, THRISSUR DISTRICT,
REPRESENTED BY ITS MANAGING DIRECTOR, K.P. SAXON.**

BY ADV. SRI.TOMSON T.EMMANUEL

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, KUNNAMKULAM,
THRISSUR DISTRICT - 680 501.**
- 2. ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES, MINI CIVIL STATION, POOTHOL,
THRISSUR - 680 003.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MINI CIVIL STATION, POOTHOL,
THRISSUR - 680 003.**

BY GOVERNMENT PLEADER SRI.R.RANJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
09-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 37237 of 2015 (D)

APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1: TRUE COPY OF ASSESSMENT ORDER DTD.3.10.2015 U/S.25 OF THE KVAT ACT, ISSUED TO THE PETITIONER 8.10.2015, BY 1ST RESPONDENT FOR THE YEAR 2013-14, FOR THE DEFECT IN MONTHLY RETURN, COMPARED WITH TURNOVER REPORTED IN AUDIT REPORT FOR THE YEAR.

EXT.P2: TRUE COPY OF APPEAL DTD.5.12.2015 SUBMITTED BEFORE 2ND RESPONDENT BY THE PETITIONER, AGAINST EXT.P4 ASSESSMENT

EXT.P3: TRUE COPY OF PETITION DTD.5.12.2015 SUBMITTED BY PETITIONER, ALONG WITH EXT.P2 APPEAL, BEFORE 2ND RESPONDENT, FOR CONDONING DELAY IN FILING APPEAL.

EXT.P4: TRUE COPY OF STAY PETITION DTD.5.12.2015 SUBMITTED BY PETITIONER ALONG WITH EXT.P2 APPEAL, BEFORE 2ND RESPONDENT.

EXT.P5: TRUE COPY OF DEMAND NOTICE IN FORM NO.1 DTD.26.11.2015 ISSUED TO PETITIONER BY 3RD RESPONDENT, PURSUANT TO EXT.P1 ASSESSMENT.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No. 37237 of 2015

Dated this the 9th day of December 2015

JUDGMENT

Against Ext. P1 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P2 appeal, Ext.P3 delay condonation petition and Ext.P4 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 delay condonation petition and Ext.P4 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.P5 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/