

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. 37293 of 2015 (J)

PETITIONER(S):

**N.I.SAMEEL,
PROPRIETOR, PENTAS AQUA, V/635 B,
THAZHAPALLY ROAD, THALAYOLAPARAMBU,
KOTTAYAM-686 605.**

**BY ADVS.SRI.V.DEVANANDA NARASIMHAM
SRI.P.H.RIYAS**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, VAIKOM, KOTTAYAM-686 141.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, PUBLIC LIBRARY BUILDINGS,
KOTTAYAM-686 001.**
- 3. THE DEPUTY TAHSILDAR (RR),
VAIKOM TALUK OFFICE, VAIKOM, KOTTAYAM-686 141.**

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. 37293 of 2015 (J)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1: TRUE COPY OF ANNUAL RETURN E-FILED ON 4.7.13 BEFORE
IST RESPONDENT.**

**EXHIBIT P2: TRUE COPY OF ASSESSMENT ORDER DATED 22.8.15 FOR THE
YEAR 2012-13 ISSUED BY IST RESPONDENT TO PETITIONER.**

**EXHIBIT P3: TRUE COPY OF THE FORM 29 APPEAL MEMORANDUM DATED 4.12.2015
FOR THE YEAR 2012-13 FILED BEFORE 2ND RESPONDENT BY THE
PETITIONER.**

**EXHIBIT P4: TRUE COPY OF THE INTERLOCUTORY APPLICATION FOR
CONDONATION DELAY DATED 4.12.15 FILED BEFORE
2ND RESPONDENT BY THE PETITIONER.**

**EXHIBIT P5: TRUE COPY OF INTERLOCUTORY APPLICATION FOR ABSOLUTE STAY
DATED 4.12.2015 FILED BEFORE 2ND RESPONDENT BY THE
PETITIONER.**

**EXHIBIT P6: TRUE COPY OF RR NOTICES DATED 16.11.15 FOR THE YEAR 2012-13
ISSUED U/S. 7 AND 34 OF THE RR ACT BY 3RD RESPONDENT TO THE
PETITIONER.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv**/**

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 37293 of 2015

Dated this the 9th day of December, 2015

JUDGMENT

Against Ext.P2 assessment order passed under the Kerala Value Added Tax Act, hereinafter referred to as the KVAT Act, the petitioner preferred Ext.P3 appeal and Ext.P5 stay petition together with Ext.P4 delay condonation petition before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated by issuing Ext.P6 revenue recovery notice for recovery of the amounts confirmed against the petitioner.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on Ext.P4 delay condonation petition and Ext.P5 stay petition preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment, after

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hearing the petitioner. The petitioner shall produce a copy of the writ petition together with a copy of this judgment before the 2nd respondent for further action.

Sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE

das /9.12.15