

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 17TH DAY OF DECEMBER 2015/26TH AGRAHAYANA, 1937

WP(C).No. 37376 of 2015 (V)

PETITIONER(S) :

**NOUFAL.T.P, AGED 36 YEARS,
S/O.ABOOBACKER, PROPRIETOR, M/S.PACHI STORES,
RESIDING AT ZUHARA MANZIL, KANHIRODE P.O.,
KANNUR DISTRICT - 690 592.**

**BY ADVS.SRI.V.T.MADHAVANUNNI
SRI.V.A.SATHEESH**

RESPONDENT(S) :

- 1. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, NIRMALA ARCADE, MINI BYPASS ROAD,
ERANHIPALAM P.O., KOZHIKODE - 680 020.**
- 2. COMMERCIAL TAX OFFICER-I,
CIRCLE - III, KANNUR - 670 002.**
- 3. THE SPECIAL DEPUTY THASILDAR (REVENUE RECOVERY),
CIVIL STATION, KANNUR - 670 002.**

BY GOVERNMENT PLEADER SMT.LILLY.K.T

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 17-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

WP(C).No. 37376 of 2015 (V)

APPENDIX

PETITIONER(S)' EXHIBITS :

**EXHIBIT P1: TRUE COPY OF THE APPEAL SUBMITTED BY THE PETITIONER
BEFORE THE 1ST RESPONDENT.**

**EXHIBIT P2: TRUE COPY OF THE DEMAND NOTICE ISSUED BY
RESPONDENT NO.3 DATED 01.07.2014.**

**EXHIBIT P3: TRUE COPY OF THE STAY PETITION SUBMITTED BY
THE PETITIONER BEFORE THE 1ST RESPONDENT
DATED 05.01.2015.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No. 37376 of 2015

Dated this the 17th day of December 2015

JUDGMENT

Against an order of assessment under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P1 appeal and Ext.P3 stay petition before the 1st respondent appellate authority. The limited prayer of the petitioner is for a direction to the appellate authority to consider and pass orders on the stay petition, after hearing him and to keep in abeyance the recovery proceedings initiated against him, till such time as the 1st respondent has pass orders.

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 1st 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 the assessment orders shall be kept in abeyance till orders are passed by the 1st respondent as directed above and communicated to the petitioner.

Sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/