

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 10TH DAY OF DECEMBER 2015/19TH AGRAHAYANA, 1937

WP(C).No. 37384 of 2015 (W)

PETITIONER :

**M/S. COMPUAGE INFOCOM LTD.,
28.2917 A1, DEVI BUILDING,
NEAR GIRIDHAR EYE HOSPITAL,
KADAVANTHRA, OONNUKAL P.O., KOCHI
REPRESENTED BY SYAMKUMAR T.M.,
BRANCH MANAGER, AGED 29 YEARS.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENTS :

- 1. THE ASST.COMMISSIONER, ERNAKULAM
SPECIAL CIRCLE-III, DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM-682 013.**
- 2. THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL
SALES TAX COMPLEX, ERNAKULAM, PIN-682 013.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, KAKKANADU,
ERNAKULAM, KOCHI-682 030.**

R1 TO R3 BY GOVERNMENT PLEADER SMT. LILLI K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST
RESPONDENT FOR THE YEAR 2011-12. DT. 30/8/2014.
- EXT.P2: TRUE COPY OF THE ORDER ISSUED BY THE DEPUTY COMMISSIONER
(APPEALS), ERNAKULAM DT 24/11/2014.
- EXT.P3: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DT 11/3/2015
- EXT.P3(A): TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT DT. 11/3/2015.

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.37384 of 2015

Dated this the 10th day of December 2015

JUDGMENT

Against Ext. P2 first appellate order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P3 appeal and Ext. P3(a) 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. P2 first appellate 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(a) 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.P2 first appellate order 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/