

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. 37408 of 2015 (A)

PETITIONER :

**M/S. NOBLE HARDWARES,
EAST MADA, GIRIVAUIR, TRICHUR- 680101.
REPRESENTATED BY ITS PROPRIETRIX
MRS. MARY ANTO, AGED 60 YEARS**

**BY ADVS.SRI.MATHEWS K.UTHUPPACHAN
SRI.TERRY V.JAMES**

RESPONDENTS :

- 1. THE COMMERCIAL TAX OFFICER-I,
DEPARTMENT OF COMMERCIAL TAXES,
CHAVAKKAD 688 506.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR - 680001**

R1 & R2 BY GOVERNMENT PLEADER SMT. LILLY 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 :

- P1: COPY OF ASSESSMENT ORDER FOR THE YEAR 2011-12 ISSUED BY THE R1.**
- P2: COPY OF ASSESSMENT ORDER FOR THE YEAR 2012-13 ISSUED BY THE R1.**
- P3: COPY OF ASSESSMENT ORDER FOR THE YEAR 2013-14 ISSUED BY THE R1.**
- P4: COPY OF ASSESSMENT ORDER FOR THE YEAR 2014-15 ISSUED BY THE R1.**
- P5: COPY OF DEMAND NOTICE DT 30/10/2015 ISSUED BY THE R1 FOR ASSESSMENT YEAR 2011-12.**
- P6: COPY OF DEMAND NOTICE DT 30/10/2015 ISSUED BY THE R1 FOR ASSESSMENT YEAR 2012-13.**
- P7: COPY OF DEMAND NOTICE DT 30/10/2015 ISSUED BY THE R1 FOR ASSESSMENT YEAR 2013-14**
- P8: COPY OF DEMAND NOTICE DT 30/10/2015 ISSUED BY THE R1 FOR ASSESSMENT YEAR 2014-15.**
- P9: COPY OF KVAT APPEAL NO.411/2015 FILED BEFORE THE R2 WITH RESPECT TO ASSESSMENT YEAR 2011-12.**
- P10: COPY OF KVAT APPEAL NO.412/2015 FILED BEFORE THE R2 WITH RESPECT TO ASSESSMENT YEAR 2012-13.**
- P11: COPY OF KVAT APPEAL NO.413/2015 FILED BEFORE THE R2 WITH RESPECT TO ASSESSMENT YEAR 2013-14.**
- P12: COPY OF KVAT APPEAL NO.412/2015 FILED BEFORE THE R2 WITH RESPECT TO ASSESSMENT YEAR 2014-15.**
- P13: COPY OF THE STAY PETITION IN KVAT APPEAL NO. 411/2015 FILED BEFORE THE R2.**
- P14: COPY OF THE STAY PETITION IN KVAT APPEAL NO. 412/2015 FILED BEFORE THE R2.**
- P15: COPY OF THE STAY PETITION IN KVAT APPEAL NO. 413/2015 FILED BEFORE THE R2.**
- P16: COPY OF THE STAY PETITION IN KVAT APPEAL NO. 414/2015 FILED BEFORE THE R2.**

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No. 37408 of 2015

Dated this the 10th day of December 2015

JUDGMENT

Against Exts. P1 to P4 assessment orders under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P9 and P12 appeals and Exts.P13 and P16 stay petitions 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 Exts. P1 to P4 assessment 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 2nd respondent shall consider and pass orders on Exts.P13 to Ext.P16 stay petitions 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.P1 to P4 assessment orders 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/