

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. 37454 of 2015 (F)

PETITIONER(S):

**E.V.ANIL KUMAR, PROPRIETOR,
ENCHIKANDATHIL JEWELLERY, VAZHAKKULAM,
MUVATTUPUZHA, PIN-686670, ERNAKULAM DISTRICT.**

BY ADV. SRI.R.MURALIDHARAN (ARROOR)

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
KVAT CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
MUVATTUPUZHA-686673.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM-682015.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, MUVATTUPUZHA-66661.**

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:**

PJ

WP(C).No. 37454 of 2015 (F)

APPENDIX

PETITIONER(S)' EXHIBITS

- P1 TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE R1 FOR THE
YEAR 2014-15 DATED 25/8/15**
- P2 TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE R2
AGAINST EXT.P1 ORDER, DT.20/11/15**
- P3 TRUE COPY OF THE APPLICATION FOR STAY FILED BEFORE THE R2 DATED
20/11/15 ALONG WITH EXT.P2 APPEAL**
- P4 TRUE COPY OF THE DEMAND NOTICE UNDER R.R.ACT SERVED BY THE R3
DATED 25/11/15.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 37454 of 2015

Dated this the 10th day of December, 2015

JUDGMENT

Against Ext.P1 assessment order passed under the Kerala Value Added Tax Act, hereinafter referred to as the KVAT Act, the petitioner preferred Ext.P2 appeal and Ext.P3 stay 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.P4 demand 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.P3 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 hearing the petitioner. Coercive steps

pursuant to Ext.P4 demand notice shall be kept in abeyance, till such time as the 2nd respondent passes orders as directed and communicates the same to 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