IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 15TH DAY OF DECEMBER 2015/24TH AGRAHAYANA, 1937

WP(C).No. 37623 of 2015 (C)

PETITIONER:

H & J ESTATES PVT. LTD, 43/1495
ST. BENEDICT ROAD, ERNAKULAM NORTH,
KCHI-682 018, REPRESENTED BY ITS DIRECTOR
SMT. TREASA PRESCILLA JACOB.

BY ADVS.SRI.VIJAYAN. K.U.
SRI.K.V.VIMAL

RESPONDENT(S):
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1. COMMERCIAL TAX OFFICER,
   1ST CIRCLE, ERNAKULAM-682 015.

2. INSPECTING ASSISTANT COMMISSINER,
   COMMERCIAL TAXES, ERNAKULAM,
   KAKKANAD-682 030.

3. DEPUTY COMMISSIONER (APPEALS),
   COMMERCIAL TAXES, ERNAKULAM, PIN-682 015.

BY GOVERNMENT PLEADER SRI.R.RANJITH

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 15-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

mbr/

WP(C).No. 37623 of 2015 (C)

APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1: TRUE COPY OF THE AGREEMENT DT. 16/5/13.

EXT.P2: TRUE COPY OF THE NOTICE NO. 32071545145/13-14 DT. 13/7/15 ISSUED BY THE 1ST RESPONDENT.

EXT.P3: TRUE COPY OF THE ESCAPED ASSESSMENT ORDER NO.32071545145/13 -14 DT. 17/8/15.

EXT.P4: TRUE COPY OF THE APPEAL FILED BEFORE THE DEPUTY COMMISSIONER (APPEALS) ON 4/9/15.

EXT.P5 TRUE COPY OF THE SAID REVENUE RECOVERY NOTICE.

RESPONDENT(S)' EXHIBITS: NIL

//TRUE COPY//

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No. 37623 of 2015

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Dated this the 15th day of December 2015

<u>JUDGMENT</u>

Against Ext. P3 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P4 appeal and stay petition, before the 3rd respondent. Ext.P5 is the revenue recovery notice. 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. P3 assessment 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 3rd respondent shall consider and pass orders on the 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.P3 assessment order shall be kept in abeyance till orders are passed by the 3rd respondent as directed above and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

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