IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MRS. JUSTICE ANU SIVARAMAN

MONDAY, THE 14TH DAY OF DECEMBER 2015/23RD AGRAHAYANA, 1937

WP(C).No. 37727 of 2015 (M)

PETITIONER:

T.P ABDULKHADER HAJI & CO. AGED 65 YEARS,
NEAR MARX BHAVAN,
NULLIPADY, KASARAGOD,
REPRESENTED BY ITS PARTNER, SRI.T.A.ABDUL HAMEED.

BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR

RESPONDENTS:
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1. THE COMMERCIAL TAX OFFICER, KASARAGOD, 671121.

2. THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, NIRMAL ARCADE, ERANHIPPALAM, KOZHIKODE - 673 006.

3. THE INSPECTING ASST.COMMISSIONER, COMMERCIAL TAXES, KASARAGOD AT HOSDURG, KASARAGOD DISTRICT - 671122.

BY GOVERNMENT PLEADER SMT.LILLY K.T.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 37727 of 2015 (M)

APPENDIX

P1: COPY OF ASSESSMENT ORDER DATED 14.10.2015 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2012-2013.

P2: COPY OF APPEAL MEMORANDUM AGAINST EXT.P1.

P3: COPY OF STAY PETITION FILED IN EXT.P2 APPEAL.

P4: COPY OF NOTICE DATED 17.11.2015 ISSUED BY THE 3RD RESPONDENT UNDER THE R.R.ACT.

TRUE COPY

P.A.TO JUDGE

ANU SIVARAMAN, J.

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W.P.(C).No.37727 of 2015

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Dated this the 14th day of December, 2015

JUDGMENT

Against Ext.P1 assessment order under the KVAT Act, the petitioner had preferred Ext.P2 appeal together with Ext.P3 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.P1 assessment order.

2. I have heard the learned counsel appearing for the petitioner and also the learned Government Pleader appearing 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:

> 1. The 2nd respondent shall consider and pass orders on Ext.P6 stay petition within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

2. Steps for recovery of amounts confirmed against the petitioner pursuant to Ext.P1 assessment order shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

sd/-

Anu Sivaraman, Judge

sj14/12