

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. 37831 of 2015 (D)

PETITIONER(S):

**C.V.RADHAKRISHNAN,
M/S.RENJITH SAW MILL AND TIMBER,
MUDAPPALLUR, PALAKKAD - 678 705.**

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

RESPONDENT(S):

- 1. THE ASST. COMMISSIONER (ASSESSMENT),
COMMERCIAL TAXES SPECIAL CIRCLE,
PALAKKAD - 678 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM - 682 013.**
- 3. THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL,
SALES TAX COMPLEX, PALAKKAD - 678 004.**

BY GOVERNMENT PLEADER SRI.R.RENAJITH

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

msv/

WP(C).No. 37831 of 2015 (D)

APPENDIX

PETITIONER(S)' EXHIBITS:

**EXT.P1: COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT FOR THE
YEAR 2011-12.**

EXT.P2: COPY OF ORDER ISSUED BY THE 2ND RESPONDENT.

**EXT.P3: COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE
3RD RESPONDENT.**

**EXT.P4: COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE
3RD RESPONDENT.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Ms v/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 37831 of 2015

Dated this the 15th day of December, 2015

JUDGMENT

Against Ext.P2 first appellate order passed under the Kerala Value Added Tax Act, hereinafter referred to as the KVAT Act, the petitioner preferred Ext.P3 appeal and Ext.P3(a) stay petition before the 3rd respondent. It is the case of the petitioner that, even before the consideration of the stay petition by the 3rd respondent, recovery steps have been initiated against him for recovery of the amounts confirmed against the petitioner by Ext.P2 order.

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 3rd respondent to consider and pass orders on Ext.P3(a) 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. Recovery steps for recovery of amounts confirmed against the petitioner by Ext.P2 first appellate order, shall be kept in abeyance, till such time as the

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3rd respondent passes orders as directed and communicated the same to the petitioner.

Sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE

das /15.12.15