

**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. 37853 of 2015 (F)**  
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**PETITIONER(S) :**  
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**M/S. PREMIER AGENCIES,  
N.H.BYE PASS ROAD, KADAMKODE JUNCTION, PALAKKAD,  
REPRESENTED BY ITS MANAGING PARTNER, MOHAMMED RAFI K.A.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR  
SRI.V.K.SHAMUSUDHEEN**

**RESPONDENT(S) :**  
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- 1. THE COMMERCIAL TAX OFFICER,  
FIRST CIRCLE, PALAKKAD- 678 001.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),  
DEPARTMENT OF COMMERCIAL TAXES,  
PALAKKAD- 678 001.**

**BY GOVERNMENT PLEADER SRI.R.RENJITH**

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

Msd.

**WP(C).No. 37853 of 2015 (F)**  
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**APPENDIX**

**PETITIONER(S)' EXHIBITS :**  
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**EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY  
1ST RESPONDENT FOR THE YEAR 2013-14 DATED 26.10.2015.**

**EXHIBIT P2: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE  
THE 2ND RESPONDENT DATED 03.12.2015.**

**EXHIBIT P3: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER  
BEFORE THE 2ND RESPONDENT DATED 03.12.2015.**

**EXHIBIT P4: TRUE COPY OF THE DEMAND NOTICE IN FORM NO.12 ISSUED BY  
1ST RESPONDENT DATED 27.10.2015.**

**RESPONDENT(S)' EXHIBITS :**  
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**NIL**

**//TRUE COPY//**

**P.A.TO JUDGE.**

Msd.

**A.K.JAYASANKARAN NAMBIAR, J.**  
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**W.P.(C). No. 37853 of 2015**  
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**Dated this the 15<sup>th</sup> 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 2<sup>nd</sup> respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2<sup>nd</sup> respondent, recovery steps have been initiated by issuing Ext.P4 revenue recovery 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 2<sup>nd</sup> 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 recovery notice shall be kept in abeyance till

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such time as the 2<sup>nd</sup> respondent passes orders as directed and communicated the same to the petitioner.

Sd/-

**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

das /15.12.15