

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. 37923 of 2015 (M)

PETITIONER :

**M/S. TRADE LINES
28/326, RAVINDRAN ROAD
ELAMKULAM
REPRESENTED BY IT'S MANAGER T.J. EUGENE.**

BY ADV. SRI.PREMJIT NAGENDRAN

RESPONDENT(S) :

- 1. COMMERCIAL TAX OFFICER
IST CIRCLE, KALAMASSERRY – 682 023.**
- 2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM-682 015.**

R1 & R2 BY GOVT. 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:**

Mn

...2/-

APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : PHOTOSTAT COPY OF THE ASSESSMENT ORDER
NO. 32071229515/10-11 DATED 11.11.2015 FOR THE ASSESSMENT
YEAR 2013-14.**
- EXT.P2 PHOTOSTAT COPY OF THE ASSESSMENT ORDER
NO. 32071229515/11-12 DATED 11.11.2015 FOR THE ASSESSMENT
YEAR 2014-15.**
- EXT.P3 PHOTOSTAT COPY OF THE MEMORANDUM OF APPEAL FILED BY THE
PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR
2013-14 DATED 3.12.2015.**
- EXT.P4 PHOTOSTAT COPY OF THE MEMORANDUM OF APPEAL FILED BY THE
PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR
2014-15 DATED 3.12.2015.**
- EXT.P5 PHOTOSTAT COPY OF THE STATY PETITION FILED BY THE
PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR
2013-14.**
- EXT.P6 PHOTOSTAT COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE SECOND RESPONDENT FOR THE YEAR 2014-15.**

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 37923 of 2015

Dated this the 15th day of December, 2015

JUDGMENT

Against Exts.P1 and P2 assessment orders passed under the Kerala Value Added Tax Act, hereinafter referred to as the KVAT Act, the petitioner preferred Exts.P3 and P4 appeals and Exts.P5 and P6 stay petitions 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 against him for recovery of the amounts confirmed against the petitioner by Exts.P1 and P2 orders.

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 Exts.P5 and P6 stay petitions 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

W.P.(C). No. 37923 of 2015

Exts.P1 and P2 orders, shall be kept in abeyance till such time as the 2nd respondent passes orders as directed and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das /15.12.15