

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. 37960 of 2015 (T)

PETITIONER :

**SURYA RESMI TRADERS,
XII/438 SAKTHI BUILDING, EDATHARA,
PALAKKAD.**

**BY ADVS.SRI.PREMJIT NAGENDRAN
SRI.N.S.SHAJI**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
1ST CIRCLE, PALAKKAD-678 001**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM-682 015.**

BY GOVERNMENT PLEADER SMT. LILLY.K.T.

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

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APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE ASSESSMENT ORDER NO.32090577322/10-11, DATED 23/11/2015 FOR THE ASSESSMENT YEAR 2010-11**
- P2 COPY OF THE ASSESSMENT ORDER NO.32090577322/11-12, DATED 23/11/2015 FOR THE ASSESSMENT YEAR 2011-12**
- P3 COPY OF THE ASSESSMENT ORDER NO.32090577322/12-13, DATED 23/11/2015 FOR THE ASSESSMENT YEAR 2012-13**
- P4 COPY OF THE ASSESSMENT ORDER NO.32090577322/13-14, DATED 23/11/2015 FOR THE ASSESSMENT YEAR 2013-14**
- P5 COPY OF THE ASSESSMENT ORDER NO.32090577322/14-15, DATED 23/11/2015 FOR THE ASSESSMENT YEAR 2015-16**
- P6 COPY OF THE ASSESSMENT ORDER NO.32090577322/15-16, (APRIL) DATED 23/11/2015 FOR THE ASSESSMENT YEAR 2015-16**
- P7 COPY OF THE ASSESSMENT ORDER NO.32090577322/15-16, (MAY) DATED 23/11/2015 FOR THE ASSESSMENT YEAR 2015-16**
- P8 COPY OF THE ASSESSMENT ORDER NO.32090577322/15-16, (JUNE) DATED 23/11/2015 FOR THE ASSESSMENT YEAR 2015-16**
- P9 COPY OF THE MEMORANDUM OF APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 2010-11 DATED 04/12/2015**
- P10 COPY OF THE MEMORANDUM OF APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 2011-12 DATED 04/12/2015**
- P11 COPY OF THE MEMORANDUM OF APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 2012-13 DATED 04/12/2015**
- P12 COPY OF THE MEMORANDUM OF APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 2013-14 DATED 04/12/2015**
- P13 COPY OF THE MEMORANDUM OF APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 2014-15 DATED 04/12/2015**
- P14 COPY OF THE MEMORANDUM OF APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 2015-16 (APRIL) DATED 04/12/2015**

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- P15 COPY OF THE MEMORANDUM OF APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 2015-16 (MAY) DATED 04/12/2015
- P16 COPY OF THE MEMORANDUM OF APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 2015-16 (JUNE) DATED 04/12/2015
- P17 COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 2010-11
- P18 COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 2011
- P19 COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 2012-13
- P20 COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 2013-14
- P21 COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 2014-15
- P22 COPY OF THE STAY PETITION FILED THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 2015-16 (APRIL)
- P23 COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 2015-16 (MAY)
- P24 COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE YEAR 2015-16 (JUNE)

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 37960 of 2015

Dated this the 15th day of December, 2015

JUDGMENT

Against Exts.P1 to P8 assessment orders passed under the Kerala Value Added Tax Act, hereinafter referred to as the KVAT Act, the petitioner preferred Exts.P9 to P16 appeals and Exts.P17 to P24 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 to P8 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.P17 to P24 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

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Exts.P1 to P8 orders, shall be kept in abeyance till such time as the 2nd respondent passes orders as directed and communicated the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das /15.12.15