

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. 37966 of 2015 (U)

PETITIONER(S):

**M/S.GREEN WEDDING CENTRE,
UNIVERSITY ROAD, RAMANATTUKARA,
KOZHIKODE DISTRICT-673633, REPRESENTED BY ITS
MANAGING PARTNER ABDUL AZEEZ.**

**BY ADVS.SRI.P.N.DAMODARAN NAMBOODIRI
SMT.K.P.RANI**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
IV CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
KOZHIKODE-673001.**
- 2. THE ASST.COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
KOZHIKODE-673001.**
- 3. COMMERCIAL TAX OFFICER (REVENUE RECOVERY),
O/O.THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, KOZHIKODE-673001.**

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:**

PJ

APPENDIX

PETITIONERS' EXHIBITS

- P1: COPY OF THE ASSESSMENT ORDER NO.3211097715/2014-15 DATED 29/9/15
FOR THE YEAR 2014-15 ISSUED BY THE R1 TO THE PETITIONER**
- P2: COPY OF THE FIRST APPEAL DATED 30/11/15 FILED BY THE PETITIONER
BEFORE THE R2 FOR THE YEAR 2014-15**
- P3: COPY OF THE STAY PETITION DATED 30/11/15 FILED BY THE PETITIONER
BEFORE THE R2 FOR THE YEAR 2014-15**
- P4: COPY OF THE REVENUE RECOVERY NOTICE NO.142/15-16 DATED 3/12/15
ISSUED BY THE R3 TO THE PETITIONER FOR THE YEAR 2014-15.**

RESPONDENTS' EXHIBIT

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 37966 of 2015

Dated this the 15th 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 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 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 2nd 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. Recovery steps for recovery of amounts pursuant to Ext.P4 notice, shall be kept in

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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