

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 16TH DAY OF DECEMBER 2015/25TH AGRAHAYANA, 1937

WP(C).No. 38091 of 2015 (J)

PETITIONER(S):

**M/S. BHARATH ROCK PRODUCTS,
KUZHIYAMPADAM, MANJAPRA,
ERNAKULAM DISTRICT, PIN: 683 581,
REPRESENTED BY ITS MANAGING PARTNER
MR.V.V.DEVASSYKUTTY.**

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

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER -III,
DEPARTMENT OF COMMERCIAL TAXES, ANGAMALY 683 572.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM 682 011.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MATTANCHERRY 682 002.**

BY GOVERNMENT PLEADER SMT.LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 16-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

WP(C).No. 38091 of 2015 (J)

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: TRUE COPY OF THE ASSESSMENT ORDER NO.32150812015/2013-14 DATED 7/8/2015 FOR THE YEAR 2013-14 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER**
- P2: TRUE COPY OF THE FIRST APPEAL DATED 8/10/2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2013-14**
- P3: TRUE COPY OF THE STAY PETITION DATED 8/10/2015 FOR THE YEAR 2013-14 FILED BY THE PETITIONER**
- P4: TRUE COPY OF THE NOTICE NO:F(RR) 295/15-16 DATED 28/11/2015 FOR THE YEAR 2013-14.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 38091 of 2015

Dated this the 16th 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 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.

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

W.P.(C). No. 38091 of 2015

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 /16.12.15