

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. 38119 of 2015 (L)

PETITIONER:

**VINSA TODAYS,
OPPOSITE VARMA HOSPITAL,
TRIPUNITHURA, COCHIN - 682 031,
REPRESENTED BY ITS PARTNER,
ANOOP JOSE.**

**BY ADVS.SRI.T.G.MADHAVANUNNI
SRI.C.S.ARUN SHANKAR
SMT.REVATHY P.NAIR**

RESPONDENT(S):

- 1. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM, PIN - 695 033.**
- 2. THE COMMERCIAL TAX OFFICER,
1ST CIRCLE, COMMERCIAL TAXES, TRIPUNITHURA,
COCHIN - 676 306.**
- 3. THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES, COCHIN - 682 013.**
- 4. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KAKKANAD, COCHIN - 682 030.**

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:**

mbr/

WP(C).No. 38119 of 2015 (L)

APPENDIX

PETITIONER(S)' EXHIBITS:

- P1- TRUE COPY OF THE ASSESSMENT ORDER ALONG WITH DEMAND NOTICE DATED 30/07/2015 ISSUED BY THE 2ND RESPONDENT FOR THE PERIOD 2013-14.
- P2- TRUE COPY OF THE APPEAL DATED 08/12/2015 FILED BY THE PETITIONER FOR THE PERIOD 2013-14.
- P3- TRUE COPY OF THE PETITION DATED 08/12/2015 FOR STAY OF COLLECTION OF TAX AND INTEREST FOR THE YEAR 2013-14.
- P4- TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 23/11/2015 ISSUED BY THE 4TH RESPONDENT FOR RECOVERY OF THE AMOUNT OF TAX AND INTEREST OF RS.35,09,788/- DEMANDED FOR THE YEAR 2013-14.

RESPONDENT(S)' EXHIBITS: NIL

//TRUE COPY//

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 38119 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 3rd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 3rd respondent, recovery steps have been initiated against him for recovery of the amounts confirmed against the petitioner by Ext.P1 order.

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 3rd 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 confirmed against the petitioner by Ext.P1

W.P.(C). No. 38119 of 2015

order, shall be kept in abeyance till such time as the 3rd respondent passes orders as directed and communicated the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das /16.12.15