IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 18TH DAY OF DECEMBER 2015/27TH AGRAHAYANA, 1937

WP(C).No. 38494 of 2015 (J)

PETITIONER(S):

SRI.PRAMOD, PROPRIETOR,
MALABAR AGENCIES, MOONAMPEEDIKA,
KANNUR DISTRICT.

BY ADVS.SRI.RAJESH NAMBIAR,
SMT.SINDHU K.NAMBIAR.

RESPONDENT(S):
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1. COMMERCIAL TAX OFFICER-1,
   KUTHUPARAMBA, KANNUR-670 001.

2. DEPUTY COMMISSIONER (APPEALS),
   COMMERCIAL TAXES, KOZHIKODE-673 031.

BY GOVT. PLEADER SRI.R. RANJITH.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 18-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rs.

WP(C).No. 38494 of 2015 (J)

APPENDIX

PETITIONER'S EXHIBITS:-

EXT.P1 COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2014-15.

EXT.P2 COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT AGAINST EXT.P1 ORDER.

EXT.P3 COPY OF THE STAY PETITION FILED BEFORE THE 2ND RESPONDENT IN EXT.P2 APPEAL.

EXT.P4 COPY OF THE POSTING NOTICE.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

...

W.P.(C).No.38494 of 2015

...

Dated this the 18th day of December, 2015

<u>J U D G M E N T</u>

Against Ext.P1 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P2 appeal and Ext.P3 stay petition before the 2nd respondent. Counsel for the petitioner would submit that the petitioner's access to the KVATIS web site has also been blocked as part of the recovery action initiated for recovery of the amounts confirmed against him by Ext.P1 assessment order.

2. I have heard the learned counsel for the petitioner and the learned Government Pleader 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 the following directions:-

i. The 2nd respondent shall consider and pass orders on Ext.P3 stay petition within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Recovery steps for recovery of amounts confirmed against petitioner by Ext.P1 assessment order shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

iii. The respondents shall forthwith enable access of the petitioner to the KVATIS web site and the petitioner shall continue to be granted access to the web site during the period of operation of the stay granted in this judgment.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/19.12.15