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. 38649 of 2015 (E)

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PETITIONER(S) :

M/S.KVR DREAM VEHICLES,
CHRAKKUTHAZHE, P.O.KIZHUNNA, THOTTADA,
KANNUR- 670 001, REPRESENTED BY ITS MANAGING PARTNER
SHRI K.P.NAIR

BY ADV. SRI.DALE P.KURIEN

RESPONDENT(S) :
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1. **THE ASSISTANT COMMISSIONER-II,**
   SPECIAL CIRCLE, KANNUR- 670 017.

2. **THE DEPUTY COMMISSIONER (APPEALS),**
   COMMERCIAL TAXES, MINI BYE-PASS, ERANJIPALAM,
   KOZHIKODE- 650 002.

BY GOVERNMENT PLEADER SRI.R.RENJITH

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

Msd.

WP(C).No. 38649 of 2015 (E)

APPENDIX

PETITIONER(S)' EXHIBITS :
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EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER DATED 31.08.2015.

EXHIBIT P1(A): TRUE COPY OF THE DEMAND NOTICE DATED 31.08.2015.

EXHIBIT P2: TRUE COPY OF THE APPEAL MEMORANDUM DATED 16.10.2015.

EXHIBIT P3: TRUE COPY OF STAY PETITION DATED 16.10.2015.

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No. 38649 of 2015

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Dated this the 18th day of December 2015

JUDGMENT

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. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext. P1 assessment order.

2. I have heard the learned counsel for the petitioner and also the learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case as also 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.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/