

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. 38695 of 2015 (J)

PETITIONER(S) :

**M/S.K.T.C AUTOMOBILES P LTD.,
YMCA ROAD, KOZHIKODE, REPRESENTED BY IT'S
MANAGING DIRECTOR MR.NIDHISH.P.V.**

BY ADV. SMT.K.LATHA

RESPONDENT(S) :

- 1. THE STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY, SECRETARIATE,
THIRUVANANTHAPURAM- 695 001.**
- 2. ASSISTANT COMMISSIONER,
SPECIAL CIRCLE-II, COMMERCIAL TAXES, KOZHIKODE- 670 001.**
- 3. THE COMMERCIAL TAX OFFICER (RR),
OFFICE OF THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES DEPARTMENT, KOZHIKODE- 670 001.**
- 4. THE MANAGER,
PUNJAB NATIONAL BANK, KOZHIKODE- 670 005.**

**R1 TO R3 BY GOVERNMENT PLEADER SRI.R.RENJITH
R4 BY ADV. SRI.SANTHEEP ANKARATH, S.C**

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

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS :

**EXHIBIT P1: THE TRUE COPY OF ASSESSMENT ORDER FOR
THE YEAR 2005-2006 DATED 20.04.2011 ISSUED BY THE SECOND
RESPONDENT TO THE PETITIONER.**

**EXHIBIT P1(A): THE TRUE COPY OF ASSESSMENT ORDER FOR
THE YEAR 2008-2009 DATED 13.08.2012 ISSUED BY THE SECOND
RESPONDENT TO THE PETITIONER.**

**EXHIBIT P2: THE TRUE COPY OF THE ORDER PASSED ISSUED BY KERALA
VALUE ADDED TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH
KOZHIKODE IN T.A.(VAT)NO.28/2014 AND 29/214 DATED 08.01.2015.**

**EXHIBIT P3: THE TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED
BY THE THIRD RESPONDENT FOR THE YEAR 2008-2009 KVAT
DATED 16.12.2015.**

**EXHIBIT P4: THE TRUE COPY OF THE PROHIBITORY ORDER IN FORM 3
DATED 17.12.2015 ISSUED BY THE THIRD RESPONDENT TO
THE FOURTH RESPONDENT BANK.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 38695 of 2015

Dated this the 18th day of December, 2015

JUDGMENT

Against Ext.P2 order of the appellate tribunal, the petitioner has preferred OTR petitions before this Court and the same are stated to be numbered as OTR Nos.206 of 2015 and 207 of 205 respectively. It is stated that the OTR petitions are posted for delay condonation and admission before this Court next week. The grievance of the petitioner is that, in the meanwhile, recovery steps have been initiated against the petitioner by Exts.P3 and P4 notices.

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 as also the submissions made across the bar, and taking note of the fact that the OTR petitions against Ext.P2 order are pending consideration before this Court, I direct that recovery steps pursuant to Exts.P3 and P4 shall be kept in abeyance for a period of three weeks from the date of receipt of a copy of this judgment,

W.P.(C). No. 38695 of 2015

so as to enable the petitioner to pursue the OTR petitions before this Court against Ext.P2 order.

The writ petition is disposed as above.

Sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE

das /18.12.15