

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. 38710 of 2015 (K)

PETITIONER(S) :

**M/S.BEGORRA INFRASTRUCTURES & DEVELOPERS PVT. LTD.,
KARIMKUTTIYIL BUILDINGS, ANGADI P.O., RANNI,
REPRESENTED BY ITS MANAGING DIRECTOR, ABRAHAM K.THOMAS.**

**BY ADVS.SRI.PHILIP J.VETTICKATTU
SRI.VINEETH KURIAKOSE**

RESPONDENT(S) :

- 1. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM- 691 001.**
- 2. THE COMMERCIAL TAX OFFICER (W.C),
PATHANAMTHITTA- 689 645.**
- 3. TAHSILDAR,
REVENUE RECOVERY, RANNI, PATHANAMTHITTA- 689 662.**

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.

APPENDIX

PETITIONER(S)' EXHIBITS :

**EXHIBIT P1: TRUE PHOTOSTAT COPY OF THE PROCEEDINGS U/S.25 OF
THE KVAT ACT DATED 26.10.2015 ISSUED BY
THE 2ND RESPONDENT.**

**EXHIBIT P2: TRUE PHOTOSTAT COPY OF APPEAL FILED BY THE PETITIONER
BEFORE THE 1ST RESPONDENT.**

**EXHIBIT P3: TRUE PHOTOSTAT COPY OF APPLICATION TO ADVANCE
THE MATTER FOR HEARING.**

**EXHIBIT P4: TRUE PHOTOSTAT COPY OF STAY PETITION FILED ALONG WITH
EXT.P2 APPEAL.**

**EXHIBIT P5: TRUE COPY OF LETTER GIVEN BY THE PETITIONER TO
THE 2ND RESPONDENT.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 38710 of 2015

Dated this the 18th 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.P4 stay petition before the 1st respondent. It is submitted by the learned counsel for the petitioner that an amount of Rs.4,50,000/-, as against the outstanding demand of Rs.22,45,412/-, has already been paid by the petitioner during the pendency of the appeal, as is evident by Ext.P5. The grievance of the petitioner is that even before a consideration the stay petition by the 1st respondent, steps are being pursued to recover the amounts confirmed against the petitioner by the assessment order.

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, and taking note of the payments already effected by the petitioner, I dispose the writ petition with a direction to the 1st respondent to consider and pass

orders on Ext.P2 appeal preferred by the petitioner before him, within a period of two months 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 order, shall be kept in abeyance till such time as the 1st respondent passes orders as directed and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE