

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 22ND DAY OF DECEMBER 2015/1ST POUSHA, 1937

WP(C).No. 38906 of 2015 (K)

PETITIONER(S) :

**JIJU THARAKAN, PROPERITOR,
THARAKAN & CO., THARAKAN HOUSE,
GURUVAYOOR ROAD, CHOONDAL.**

BY ADV. SRI.PREMJIT NAGENDRAN

RESPONDENT(S) :

- 1. COMMERCIAL TAX OFFICER,
1ST CIRCLE, KUNNUMKULAM- 680 503.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, TRICHUR- 680 001.**

BY GOVERNMENT PLEADER SMT.LILLY.K.T

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 22-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS :

**EXHIBIT P1: PHOTOSTAT COPY OF THE ASSESSMENT ORDER
NO.32081221809/10-11 ISSUED BY THE FIRST RESPONDENT
DATED 25.11.2015.**

**EXHIBIT P2: PHOTOSTAT COPY OF THE ASSESSMENT ORDER
NO.32081221809/11-12 ISSUED BY THE FIRST RESPONDENT
DATED 25.11.2015.**

**EXHIBIT P3: PHOTOSTAT COPY OF THE MEMORANDUM OF APPEAL FILED BY
THE PETITIONER BEFORE THE SECOND RESPONDENT FOR
THE YEAR 2010-11 DATED 12.12.2015.**

**EXHIBIT P4: PHOTOSTAT COPY OF THE MEMORANDUM OF APPEAL FILED BY
THE PETITIONER BEFORE THE SECOND RESPONDENT FOR
THE YEAR 2011-12 DATED 12.12.2015.**

**EXHIBIT P5: PHOTOSTAT COPY OF THE STAY PETITION FILED BY
THE PETITIONER BEFORE THE SECOND RESPONDENT FOR
THE YEAR 2010-11.**

**EXHIBIT P6: PHOTOSTAT COPY OF THE STAY PETITION FILED BY
THE PETITIONER BEFORE THE SECOND RESPONDENT FOR
THE YEAR 2011-12.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

PA.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C)No.38906 of 2015

Dated this the 22nd day of December 2015

JUDGMENT

Against Exts. P1 and P2 assessment orders under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P3 and P4 appeals and Exts.P5 and P6 stay petitions 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 Exts. P1 and P2 assessment orders.

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 Exts.P5 and P6 stay petitions 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 the petitioner by Exts.P1 and P2 assessment orders 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/