

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. 39064 of 2015 (G)

PETITIONER(S):

**CARMEL EDUCATIONAL TRUST,
KOONAMKARA P.O., PERUNADU,
RANNI, PATHANAMTHITTA.**

**BY ADVS.SRI.ANIL D. NAIR
SRI.R.SREEJITH
SMT.O.A.NURIYA
KUM.SOUMYA PRAKASH
KUM.MEKHALA M.BENNY**

RESPONDENT(S):

- 1. DEPUTY COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE, KOTTAYAM - 686 001.**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS) III,
"POORNIMA", NO.28/243,
NEAR MANORAM JUNCTION,
PANAMPILLY NAGAR, COCHIN - 682 016.**

BY ADV. SRI.JOSE JOSEPH, SC, FOR INCOME TAX

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

msv/

WP(C).No. 39064 of 2015 (G)

APPENDIX

PETITIONER(S)' EXHIBITS:

**EXT.P1: TRUE COPY OF THE ASSESSMENT ORDERS 28.3.2013 FOR THE YEAR
2010-2011 TO THE PETITIONER BY THE FIRST RESPONDENT.**

**EXT.P2: TRUE COPY OF APPEAL FILED AND PENDING BEFORE THE SECOND
RESPONDENT FOR THE A.Y.2010-2011.**

**EXT.P3: TRUE COPY OF THE STAY PETITION FILED ALONG WITH P2 BEFORE THE
SECOND RESPONDENT FOR THE A.Y.2010-2011.**

**EXT.P4: TRUE COPY OF TAX RECOVERY NOTICE VIDE F.NO.
RECOVERY/AAAJC4524B/2015-16 DTD.7.12.2015.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv**/**

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 39064 of 2015

Dated this the 22nd 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.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated by issuing Ext.P4 recovery notice for recovery of the amounts confirmed against the petitioner.

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

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on Ext.P3 stay petition preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. Recovery steps for recovery of amounts pursuant to Ext.P4 notice, shall be kept in

W.P.(C). No. 39064 of 2015

abeyance till such time as the 2nd respondent passes orders as directed and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das /22.12.15