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. 39176 of 2015 (V)

PETITIONER(S):

M/S.COMPUTER CARE, THAVAKKARA,
KANNUR, REPRESENTED BY ITS PARTNER SRI.JOSEPH.

BY ADV. SRI.RAJESH NAMBIAR

RESPONDENT(S):
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1. COMMERCIAL TAX OFFICER, 1ST CIRCLE,
KANNUR-670001.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE-670023.

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:

PJ

WP(C).No. 39176 of 2015 (V)

APPENDIX

PETITIONERS' EXHIBITS

P1: **COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2013-14 DATED 23/7/15.**

P2: **COPY OF THE APPEAL FILED BEFORE THE R2 AGAINST EXT.P1 ORDER.**

P3: **COPY OF THE POSTING NOTICE.**

RESPONDENTS' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.
...
W.P.(C).No.39176 of 2015
...
Dated this the 22nd day of December, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P2 appeal before the 2nd respondent. It is submitted by counsel for the petitioner that the hearing in connection with the appeal is already over but the 2nd respondent has not passed orders till date. In the meanwhile, the access of the petitioner to the KVATIS web site has been denied by the respondents as part of the coercive steps initiated against the petitioner.

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 and taking note of the submission of counsel for the petitioner that the 2nd respondent has already heard the petitioner in the appeal, there

will be a direction to the 2nd respondent to pass orders in Ext.P2 appeal within one month from the date of receipt of a copy of this judgment. I make it clear that recovery steps for recovery of amounts confirmed against petitioner by Ext.P1 assessment order shall be kept in abeyance till such time as orders are passed by the 2nd respondent as directed above, and communicated to the petitioner. It is further directed the petitioner shall be granted access to the KVATIS web site forthwith, and the access to the web site shall not be denied during the period of operation of the stay granted in this judgment.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/22.12.15