

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. 39227 of 2015 (C)

PETITIONER(S):

**E.V.M. PASSENGER CARS INDIA PVT. LTD.,
TC 79/1783(1), VENPALAVATTOM, ANAYARA P.O.,
THIRUVANANTHAPURAM-695 025,
REPRESENTED BY MANAGING DIRECTOR,
SABU JOHNY.**

**BY ADVS. SRI.VIJAYAN. K.U.,
SRI.K.V.VIMAL.**

RESPONDENT(S):

- 1. THE ASSISTANT COMMISSIONER,
SPECIAL CIRCLE, COMMERCIAL TAXES, TAX TOWERS,
KARAMANA, THIRUVANANTHAPURAM-695 001.**
- 2. THE ASSISTANT SECRETARY,
KVAT TRIBUNAL, ADDITIONAL BENCH,
SASTHAMANGALAM, THIRUVANANTHAPURAM-695 001.**
- 3. THE COMMERCIAL TAX INSPECTOR,
OFFICE OF THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, THIRUVANANTHAPURAM-695 001.**

BY GOVT. PLEADER SRI.R. RANJITH.

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

rs.

WP(C).No. 39227 of 2015 (C)

APPENDIX

PETITIONER'S EXHIBITS:-

EXT.P1. TRUE COPY OF THE 2ND APPEAL ALONG WITH APPLICATIONS
FILED BEFORE THE KVAT TRIBUNAL, ADDL. BENCH,
THIRUVANANTHAPURAM ON 21/12/2015.

EXT.P2. TRUE COPY OF THE RR NOTICE NO.RRC 56/2015-16
DATED 09/12/2015.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.
.....
W.P.(C).No.39227 of 2015
.....
Dated this the 22nd day of December, 2015

J U D G M E N T

Against an order of the 1st appellate authority under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P1 2nd appeal together with a stay petition before the 2nd respondent Tribunal. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued through Ext.P2 revenue recovery notice for recovery of the amounts confirmed by the order of the 1st appellate authority.

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 the stay petition within a period of

two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Recovery steps pursuant to Ext.P2 notice shall be kept in abeyance till such time as orders are passed by the 2nd respondent as directed.

**A.K.JAYASANKARAN NAMBIAR
JUDGE**

W.P.(C). No. 39227 of 2015