

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. 39305 of 2015 (K)

PETITIONER:

P.SAIDALAVI, AGED 57 YEARS
PROPRIETOR, PANAT TIMBERS, ALATHIYUR
TIRUR, MALAPPURAM DISTRICT

BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR

RESPONDENTS:

1. COMMERCIAL TAX OFFICER
TIRUR, MALAPPURAM DISTRICT, PIN 676581
2. THE ASST. COMMISSIONER (APPEALS)
COMMERCIAL TAXES, COMMERCIAL TAX OFFICE COMPLEX,
NEAR CIVIL STATION, PALAKKAD
3. THE INSPECTING ASST. COMMISSIONER
COMMERCIAL TAXES, MALAPPURAM AT MANJERI,
MALAPPURAM DISTRICT 676363

BY GOVERNMENT PLEADER SRI.R.RENJITH

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

WP(C).No. 39305 of 2015 (K)

APPENDIX

PETITIONER(S) ' EXHIBITS

EXT. P1:-COPY OF THE ASSESSMENT ORDER DTD 2/7/2015 ISSUED BY THE 1ST
RESPONDENT FOR THE YEAR 2009-10

EXT. P1(A):-COPY OF THE ASSESSMENT ORDER 2/7/2015 ISSUED BY THE 1ST
RESPONDENT FOR THE YEAR 2010-11

EXT. P1(B):-COPY OF THE ASSESSMENT ORDER 2/7/2015 ISSUED BY THE 1ST
RESPONDENT FOR THE YEAR 2011-12

EXT. P2:- COPY OF APPEAL MEMORANDUM AGAINST EXT P1

EXT. P2(A):-COPY OF APPEAL MEMORANDUM AGAINST EXT P1(A)

EXT. P2(B):-COPY OF APPEAL MEMORANDUM AGAINST EXT P1(B)

EXT. P3:- COPY OF STAY PETITION FILED IN EXT P2 APPEAL

EXT. P3(A):-COPY OF STAY PETITION FILED IN EXT P2(A) APPEAL

EXT. P3(B):-COPY OF STAY PETITION FILED IN EXT P2(B) APPEAL

EXT. P4:- COPY OF NOTICE DTD 16/11/2015 ISSUED BY THE 3RD RESPONDENT
UNDER THE RR ACT IN RESPECT OF EXT P1 TO EXT P1(B)

RESPONDENTS' EXHIBITS : NIL

//TRUE COPY//

P.A.TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.39305 of 2015

Dated this the 22nd day of December 2015

JUDGMENT

Against Ext. P1 series of assessment orders under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P2 series of appeals and Ext.P3 series 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 Ext. P1 series of 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 Ext.P3 series of 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 petitioner by Ext.P1 series of 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

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