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. 39319 of 2015 (L)

PETITIONER:

M/S. SADANANDA REALTORS, AGED 52 YEARS
PRABHAT JUNCTION, KANNUR.

BY ADV. SRI.RAJESH NAMBIAR

RESPONDENTS:

1. COMMERCIAL TAX OFFICER (WORKS CONTRACT)
   KANNUR, PIN-670001.

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

3. INSPECTING ASST. COMMISSIONER
   COMMERCIAL TAXES, KANNUR, PIN-670001.

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. 39319 of 2015 (L)

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1- TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2012-13 DATED 20-06-2015.

EXHIBIT P2- TRUE COPY OF THE APPEAL FILED BFORE THE 2ND RESPONDENT AGAINST EXT. P1 ASSESSMENT ORDER.

EXHIBIT P3- TRUE COPY OF THE STAY PETITION FILED BEFORE THE 2ND RESPONDENT IN EXT P2 APPEAL.

EXHIBIT P4- TRUE COPY OF THE POSTING NOTICE.

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A.TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No.39319 of 2015

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Dated this the 22nd day of December 2015

<u>JUDGMENT</u>

Against Ext. P1 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P2 appeal and Ext.P3 stay petition 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 assessment order.

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 stay petition 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 Ext.P1 assessment order 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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