IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

WEDNESDAY, THE 23RD DAY OF DECEMBER 2015/2ND POUSHA, 1937

WP(C).No. 39550 of 2015 (P)

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PETITIONER:

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M/S.KRISHNA HARDWARES, GUDALAI,
KALPETTA - 673 121, REPRESENTED BY ITS MANAGING PARTNER -
MR. K.N.R. MOHAN

BY ADVS.SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.GOPINATH
SRI.P.BENNY THOMAS
SRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SRI.KURYAN THOMAS
SRI.RAJA KANNAN

RESPONDENTS:

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1. STATE OF KERALA, REPRESENTED BY ITS SECRETARY TO GOVERNMENT TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM 695 001.

2. THE COMMERCIAL TAX OFFICER, VAT CIRCLE, KALPETTA - 673 121.

3. THE ASSISTANT COMMISSIONER (APPEALS), COMMERCIAL TAXES, KOZHIKODE - 673 020.

4. THE TAHSILDAR, REVENUE RECOVERY, AMBALAVAYAL, WAYANAD - 673 593.

BY SPECIAL GOVERNMENT PLEADER SRI. S. SUDHISH KUMAR

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 23-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 39550 of 2015 (P)

## APPENDIX

**PETITIONER'S EXHIBITS**

P1: TRUE COPY OF THE ASSESSMENT ORDER DATED 10.06.2015 PASSED BY THE 2ND RESPONDENT PERTAINING TO YEAR 2011-12 UNDER THE KVAT ACT

P2: TRUE COPY OF THE APPEAL MEMORANDUM DATED 30.06.2015 (WITHOUT ANNEXURES) FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT AGAINST EXT.P1 ASSESSMENT ORDER

P3: TRUE COPY OF THE STAY PETITION DATED 30.06.2015 FILED BY THE PETITIONER AGAINST EXT.P1 ASSESSMENT ORDER

P4: TRUE COPY OF THE PETITION DATED 30.06.2015 FOR ADVANCE HEARING OF EXT.P2 APPEAL, FILED BEFORE THE 3RD RESPONDENT

P5: TRUE COPY OF THE DEMAND NOTICE DATED 03.12.2015 ISSUED BY THE 4TH RESPONDENT UNDER THE KERALA REVENUE RECOVERY ACT, PERTAINING TO AMOUNTS ASSESSED UNDER EXT.P1 ASSESSMENT ORDER

**RESPONDENT'S EXHIBITS**

NIL

//TRUE COPY//

P.A. TO JUDGE

JJJ

**K. VINOD CHANDRAN, J.**

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W.P.(C) No. 39550 of 2015 (P)

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Dated this the 23rd day of December, 2015

**J U D G M E N T**

The petitioner preferred Ext.P2 appeal and Ext.P3 stay petition under the Kerala Value Added Tax Act against Ext.P5 order before the 3rd respondent. The grievance of the petitioner is that even before the stay petition has been considered by the 3rd respondent, the 4th respondent has issued recovery notice under the Kerala Revenue Recovery Act, 1968.

2. In the above circumstance, there shall be a direction to the 3rd respondent to consider and pass orders on Ext.P3 stay petition, within a period of two months from the date of receipt of the certified copy of this judgment and coercive proceedings shall stand stayed until such orders are passed, which order shall determine the matter thereafter.

Writ petition disposed of.

Sd/-
K.VINOD CHANDRAN,
JUDGE

jjj 23/12/15