

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

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

**WP(C).No. 39882 of 2015 (I)**  
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**PETITIONER :**  
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**CORDIAL FOUNDATION,  
GEETHA, T.C.9/2561, NEAR K.P.C.C. OFFICE,  
THIRUVANANTHAPURAM-695 010,  
REPRESENTED BY ITS MANAGING PARTNER  
N. AYYAPPAN UNNITHAN.**

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

**RESPONDENT(S):**  
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- 1. THE ASST. COMMISSIONER (WORKS CONTRACT),  
COMMERCIAL TAXES, TAX TOWERS, KARAMANA,  
THIRUVANANTHAPURAM-695 002**
- 2. THE DEPUTY COMMISSIONER (APPEALS),  
COMMERCIAL TAXES, TAX TOWERS, KARAMANA,  
THIRUVANANTHAPURAM-695 002**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,  
COMMERCIAL TAXES, TAX TOWERS, KARAMANA,  
THIRUVANANTHAPURAM-695 002**

**BY GOVERNMENT PLEADER SMT. LILLY.K.T.**

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

**sts**

**WP(C).NO.39822/2015**

**APPENDIX**

**PETITIONER'S EXHIBITS:**

- P1 COPY OF THE ASSESSMENT ORDER DATED 30/09/2015 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2012-2013.**
- P2 COPY OF THE APPEAL MEMORANDUM AGAINST EXT.P1.**
- P3 COPY OF THE STAY PETITION FILED IN EXT.P2 APPEAL**
- P4 COPY OF THE RR NOTICE DATED 11/12/2015 ISSUED BY THE 3RD RESPONDENT**

**RESPONDENT'S EXHIBITS: NIL**

**/TRUE COPY/**

**P.A.TO JUDGE**

**sts**

**A.K.JAYASANKARAN NAMBIAR, J.**  
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**W.P.(C). No. 39882 of 2015**  
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**Dated this the 23<sup>rd</sup> day of December, 2015**

**JUDGMENT**

Against Ext.P1 assessment order passed under the Kerala Value Added Tax Act, hereinafter referred to as the KVAT Act, the petitioner preferred Ext.P2 appeal and Ext.P3 stay petition before the 2<sup>nd</sup> respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2<sup>nd</sup> respondent, recovery steps have been initiated by issuing Ext.P4 recovery notice for recovery of the amounts confirmed against the petitioner.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with a direction to the 2<sup>nd</sup> respondent to consider and pass orders on Ext.P3 stay petition preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. Recovery steps for recovery of amounts pursuant to Ext.P4 notice, shall be kept in

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abeyance till such time as the 2<sup>nd</sup> respondent passes orders as directed and communicates the same to the petitioner.

Sd/-  
**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

das /23.12.15