

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE ANIL K. NARENDRA

TUESDAY, THE 29TH DAY OF DECEMBER 2015/8TH POUSHA, 1937

WP(C).No. 39981 of 2015 (W)

PETITIONER:

K.G. PRATHAPSIMHAN, AGED 76 YEARS
PROP. ALIGN BUILDERS, DOOR NO.507, MARY BHAVAN
OLD RAILWAY STATION ROAD, KOCHI-682018.

BY ADV. SRI.R.MURALIDHARAN (AROR)

RESPONDENT(S):

1. THE COMMERCIAL TAX OFFICER
(WORKS CONTRACT), O/O. THE DEPUTY COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES, CLAS TOWER
OLD RAILWAY STATION ROAD, KOCHI-682018.
2. THE DEPUTY COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM, PIN:682015.
3. THE INSPECTING ASSISTANT COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES
ERNAKULAM AT CIVIL STATION, KAKKANAD, PIN:682030.

BY GOVERNMENT PLEADER SRI SUDHEESH KUMAR

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
29-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS

- EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT UNDER KVAT ACT, FOR 2013-2014 DATED 26.9.2015.
- EXHIBIT P2: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT AGAINST EXT.P-1 ORDER, DATED 12.10.2015.
- EXHIBIT P3: TRUE COPY OF THE INTERLOCUTORY APPLICATION FOR STAY FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT, DATED 12.10.2015.
- EXHIBIT P4: TRUE COPY OF THE DEMAND NOTICE ISSUE UNDER RR ACT, BY THE 3RD RESPONDENT DATED 5.12.2015.

RESPONDENT(S)' EXHIBITS: NIL

TRUE COPY

P.S.TO JUDGE

dsn

ANIL K.NARENDRA, J

W.P.(C.)No.39981 Of 2015

DATED THIS THE 29th DAY OF DECEMBER, 2015

JUDGMENT

The petitioner is an assessee under the KVAT Act on the files of the 1st respondent. For the assessment year 2013-14 the 1st respondent issued Ext.P1 assessment order. Aggrieved by the assessment order, the petitioner filed Ext.P2 appeal before the 2nd respondent along with Ext.P3 stay petition. Now the grievance of the petitioner is that during the pendency of the aforesaid appeal and stay petition, recovery proceedings have been initiated by the 3rd respondent based on Ext.P4 demand notice.

2. Heard arguments of the learned counsel for the petitioner and also the learned Government Pleader appearing for the respondents.

3. It is aggrieved by Ext.P1 assessment order, the petitioner filed Ext.P2 appeal before the 2nd respondent along with Ext.P3 stay petition.

Considering the fact that the stay petition filed by the petitioner is pending consideration before the 2nd respondent, this

Writ Petition is disposed of directing the 2nd respondent to consider and pass appropriate orders on Ext.P3 stay petition within a period of one month from the date of receipt of a copy certified copy of this judgment. Till such time, all recovery proceedings pursuant to Ext.P4 demand notice shall be kept in abeyance.

Sd/-
ANIL K.NARENDRA,
JUDGE

dsn

True copy

P.S.to Judge