IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 22ND DAY OF DECEMBER 2020 / 1ST POUSHA, 1942

WP(C).No.28983 OF 2020(W)

PETITIONER/S:

BUNGE INDIA PVT. LTD.
OLD PRIYA BISCUIT BUILDING, 7/119, ERAMALLOOR, PIN - 688 537, REPRESENTED BY ITS AUTHORISED SIGNATORY SMT. INDU DEEPAK.

BY ADVS.
SRI.K.S.HARIHARAN NAIR
SMT.G.REMADEVI
SMT.HARIMA HARIHARAN
SHRI.RAJATH R NATH

RESPONDENT/S:

1 **THE DEPUTY COMMISSIONER**
STATE GOODS AND SERVICES TAX DEPARTMENT, SPECIAL CIRCLE - I, ERNAKULAM, PIN - 682 015.

2 **THE JOINT COMMISSIONER (APPEALS)**
SGST COMPLEX, PERUMANOOR P. O., ERNAKULAM, PIN - 682 015.

OTHER PRESENT:

GP DR. THUSHARA JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22.12.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

Against Ext.P1 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P2 appeal together with Ext.P3 delay condonation application and Ext.P4 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are taken by the respondents against the petitioner for recovery of the amounts confirmed by Ext.P1 assessment order.

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

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:

1. Taking note of the fact that the delay in approaching the 2nd respondent is only 6 days, I deem it appropriate to condone the delay and direct the 2nd respondent to consider and pass reasoned orders on Ext.P4 stay petition within a period of three months from the date of receipt of a copy of this judgment, after hearing the petitioner.

2. Recovery steps for recovery of amounts confirmed against the petitioner by Ext.P1 assessment order shall be kept in abeyance till such time as orders are passed by the 2nd

respondent as directed above and communicated to the petitioner.

3. The petitioner shall produce a copy of the writ petition together with a copy of this judgment, before the 2nd respondent, for further action.

Sd/-

A.K.JAYASANKARAN NAMBIAR

JUDGE

SJ

APPENDIX

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	COPY OF ASSESSMENT ORDER DATED 27.8.2020 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2013-14
EXHIBIT P2	COPY OF THE APPEAL MEMORANDUM DATED 17.12.2020 AGAINST EXT.P1
EXHIBIT P3	COPY OF THE DELAY CONDONATION PETITION DATED 17.12.2020 IN EXT.P2 APPEAL
EXHIBIT P4	COPY OF THE STAY PETITION DATED 17.12.2020 IN EXT.P2 APPEAL.