

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 27TH DAY OF FEBRUARY 2015/8TH PHALGUNA, 1936

WP(C).No.6256 of 2015 (F)

PETITIONER:

**V.S.JOHNSON,KERALA PRINCE JEWELLERY,
P.M.P.11/965D,965 E,MAIN ROAD,PATHANAPURAM,
KOLLAM DISTRICT.**

**BY ADVS.SRI.JAIRAM.V.MENON
SMT.DEEPA. P.R**

RESPONDENT'S:

- 1. THE COMMERCIAL TAX OFFICER,
PUNALUR - 691 332.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES,KOLLAM - 691 003.**
- 3. THE DEPUTY THAHASILDAR (R.R.),
THALUK OFFICE,KUTTANAD,
ALAPPUZHA DISTRICT - 688 504.**

BY GOVT. PLEADER SRI.S.SUDHEESH KUMAR

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 27-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

pk

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1:TRUE COPY OF THE ASSESSMENT ORDER FOR THE A/Y-2011-12
DT.29.08.2014 PASSED BY THE 1ST RESPONDENT.

EXT.P2:TRUE COPY OF THE APPEAL FOR THE YEAR 2011-12 DT.10.10.14 FILED
BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P3:TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER FOR THE
YEAR 2011-12 BEFORE THE 2ND RESPONDENT.

EXT.P4:TRUE COPY OF THE EARLY HEARING PETITION FILED BY THE
PETITIONER FOR THE YEAR 2011-12 BEFORE THE 2ND RESPONDENT.

EXT.P5:TRUE COPY OF THE ASSESSMENT ORDER FOR THE A/Y - 2012-13
DT.29.08.2014 PASSED BY THE 1ST RESPONDENT.

EXT.P6:TRUE COPY OF THE APPEAL FOR THE YEAR 2012-13 DT.10.10.14 FILED
BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P7:TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER FOR THE
YEAR 2012-2013 BEFORE THE 2ND RESPONDENT.

EXT.P8:TRUE COPY OF THE EARLY HEARING PETITION FILED BY THE
PETITIONER FOR THE YEAR 2012-13 BEFORE THE 2ND RESPONDENT.

EXT.P9:TRUE COPY OF THE ASSESSMENT ORDER FOR THE A/Y-2013-14
DT.29.8.2014 PASSED BY THE 1ST RESPONDENT.

EXT.P10:TRUE COPY OF THE APPEAL FOR THE YEAR 2013-14 DATED 10.10.2014
FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P11:TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER FOR
THE YEAR 2013-14 BEFORE THE 2ND RESPONDENT.

EXT.P12:TRUE COPY OF THE EARLY HEARING PETITION FILED BY THE
PETITIONER FOR THE YEAR 2013-14 BEFORE THE 2ND RESPONDENT.

EXT.P13:TRUE COPY OF THE RR NOTICE DATED 16.2.2015 ISSUED TO THE
PETITIONER BY THE 3RD RESPONDENT UNDER SECTION 7 OF THE RR
ACT.

EXT.P14:TRUE COPY OF THE RR NOTICE DATED 16.2.2015 ISSUED TO THE
PETITIONER BY THE 3RD RESPONDENT UNDER SECTION 34 OF THE RR
ACT.

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.6256 of 2015

.....
Dated this the 27th day of February, 2015

J U D G M E N T

Against Exts.P1, P5 and P9 assessment orders under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P2, P6 and P10 appeals and Exts.P3, P7 and P11 stay petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petitions, recovery steps are sought to be pursued by Exts.P13 and P14 revenue recovery notices for recovery of the amounts confirmed by Exts.P1, P5 and P9 assessment orders.

2. Heard Sri.Jairam.V.Menon, the learned counsel for the petitioner and Sri.Sudheesh Kumar, 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 Exts.P3, P7 and P11 stay petitions within a period of two months from the date of receipt of a copy of this judgment, after hearing

the petitioner.

ii. Coercive steps pursuant to Exts.P13 and P14 demand notices shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 2nd respondent shall be a reasoned one advertent to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal.

**A.K.JAYASANKARAN NAMBIAR
JUDGE**

mns

