

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE MURALI PURUSHOTHAMAN

FRIDAY, THE 31<sup>ST</sup> DAY OF DECEMBER 2021 / 10TH POUSHA, 1943

WP (C) NO. 30828 OF 2021

PETITIONER:

M/S VOLTAS LIMITED  
39/3608, SHEMA BUILDING, M.G.ROAD,  
RAVIPURAM, KOCHI-682 016,  
REPRESENTED BY ITS HEAD SHARE SERVICE CENTER-MS.  
TREESA BETTY FIGARUS.

BY ADVS. SRI.M.GOPIKRISHNAN NAMBIAR  
SRI.K.JOHN MATHAI  
SRI.JOSON MANAVALAN  
SRI.KURYAN THOMAS  
SRI.PAULOSE C. ABRAHAM  
SRI.RAJA KANNAN

RESPONDENTS:

- 1 THE STATE OF KERALA,  
REPRESENTED BY THE SECRETARY (TAXES), GOVERNMENT  
OF KERALA, SECRETARIAT,  
THIRUVANANTHAPURAM-695 001.
- 2 THE JOINT COMMISSIONER (APPEALS)  
STATE GOODS AND SERVICES TAX DEPARTMENT,  
GST COMPLEX, PERUMANOOR P.O.KOCHI-682 015.
- 3 THE DEPUTY COMMISSIONER,  
SPECIAL CIRCLE-1, DEPARTMENT OF COMMERCIAL TAXES,  
(CURRENTLY STATE GOODS AND SERVICES TAX  
DEPARTMENT), GST COMPLEX,  
PERUMANOOR P.O.KOCHI-682 015.
- 4 THE DEPUTY COMMISSIONER OF STATE TAX,  
STATE GOODS AND SERVICES TAX DEPARTMENT,  
CIVIL STATION, KAKKANAD, KOCHI-682 030.

BY GOVERNMENT PLEADER ADV. SRI. JIMMY GEORGE

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 31.12.2021, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:

*Dated this the 31<sup>st</sup> day of December, 2021*

**JUDGMENT**

Challenging Ext.P1 order of assessment for the year 2016-17, the petitioner has preferred Ext.P2 appeal before the second respondent. The petitioner has also filed Ext.P3 stay petition. During the pendency of the statutory appeal, Ext.P4 revenue recovery demand notice has been issued.

2. According to the petitioner, the initiation of revenue recovery proceedings during the pendency of the statutory appeal is not sustainable in law. The limited prayer of the petitioner is for a direction to the second respondent to consider and pass orders on Ext.P2 statutory appeal filed under the Kerala Value Added Tax Act, 2003.

3. Heard; the learned counsel for the petitioner and the learned Government Pleader.

4. In the facts and circumstances of the case

and in the nature of the limited relief prayed for by the petitioner in the writ petition, there will be a direction, directing the second respondent to consider Ext.P3 stay petition with notice to the petitioner. Ext.P3 stay petition shall be disposed of within a period of three weeks from the date of receipt of a certified copy of this judgment. The second respondent shall also endeavor to dispose of the appeal expeditiously, thereafter. Till such time, the stay petition is disposed of. There will be stay of Ext.P4 revenue recovery demand notice.

This writ petition is disposed of accordingly.

sd/-

**MURALI PURUSHOTHAMAN,JUDGE**

DST/31.12.21

//True copy/

P.A.To Judge

APPENDIX

PETITIONER EXHIBITS:

EXHIBIT P1            TRUE COPY OF THE ORDER OF ASSESSMENT DATED 25.3.2021 ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 2016-17.

EXHIBIT P2            TRUE COPY OF THE APPEAL MEMORANDUM (WITHOUT ANNEXURES) DATED 28.10.2021 FILED BEFORE THE 2ND RESPONDENT.

EXHIBIT P3            TRUE COPY OF THE STAY PETITION DATED 28.10.2021 FILED BEFORE THE 2ND RESPONDENT ALONG WITH EXT P2 APPEAL.

EXHIBIT P4            TRUE COPY OF THE DEMAND NOTICE DATED 16.12.2021 ISSUED BY THE 4TH RESPONDENT.

EXHIBIT P5            TRUE COPY OF THE LETTER DATED 27.12.2021 SUBMITTED BY THE PETITIONER BEFORE THE 4TH RESPONDENT.

EXHIBIT P6            TRUE COPY OF THE JUDGMENT DATED 14.3.2012 PASSED BY THE HON'BLE HIGH COURT OF BOMBAY IN THE MATTER OF UTI MUTUAL FUND V INCOME TAX OFFICER AND OTHERS REPORTED IN (2012) 345 ITR 71 (BOM)

RESPONDENTS' EXHIBITS: NIL