

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

TUESDAY, THE 24TH DAY OF JANUARY 2017/4TH MAGHA, 1938

WP(C) .No. 2384 of 2017 (W)

PETITIONER(S) :

M/S. MOBILE BAZAR,
SAMEER ARCADE, OPP. RAILWAY STATION,
KANNUR,
REPRESENTED BY ITS PROPRIETOR SMT. ZUBAIDA.

BY ADV. SRI.RAJESH NAMBIAR

RESPONDENT(S) :

1. COMMERCIAL TAX OFFICER,
2ND CIRCLE, KANNUR,
PIN-670 001.
2. DEPUTY COMMISSIONER (APPEALS) II,
COMMERCIAL TAXES, KOZHIKODE,
PIN-670 031.
3. DEPUTY TAHSILDAR (R.R) ,
THALASSERRY, PIN-673 203.

BY GOVERNMENT PLEADER SRI. V.K.SHAMSUDHEEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 24-01-2017, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

skg

WP(C) .No. 2384 of 2017 (W)

APPENDIX

PETITIONER(S) ' EXHIBITS

EXHIBIT P1	TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2012-13 DATED 22.09.2015.
EXHIBIT P2	TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2013-14 DATED 12.12.2015
EXHIBIT P3	TRUE COPY OF THE APPEAL MEMORANDUM FOR THE YEAR 2012-13.
EXHIBIT P4	TRUE COPY OF THE APPEAL MEMORANDUM FOR THE YEAR 2013-14.
EXHIBIT P5	TRUE COPY OF THE STAY ORDER DATED 20.09.2016 GRANTING CONDITIONAL STAY OF RECOVERY OF AMOUNT DUE AS PER EXT.P1 ASSESSMENT ORDER.
EXHIBIT P6	TRUE COPY OF THE STAY ORDER DATED 20.09.2016 GRANTING CONDITIONAL STAY OF RECOVERY OF AMOUNT DUE AS PER EXT.P1 ASSESSMENT ORDER.

RESPONDENT(S) ' EXHIBITS

NIL

/TRUE COPY/

P.S. TO JUDGE

SKG

K. VINOD CHANDRAN, J.

W.P.(C) No. 2384 of 2017 (W)

Dated: 24th January, 2017

J U D G M E N T

The petitioner is aggrieved with the orders passed at Exts.P5 and P6 insofar as directing security for the balance amount over the 20% directed to be deposited. The petitioner contends that the petitioner has made the deposit of 20%.

2. If the same has been made, then, as per the proviso to sub section (4) of Section 55 of the Kerala Value Added Tax Act, 2003, there can be no further proceedings taken. The impugned orders, to the extent directing furnishing of security for the balance amount, would stand set aside. As a consequence, the recovery also would be set aside, as of now, subject to the decision in appeal.

The writ petition is allowed. No Costs.

Sd/-
K.VINOD CHANDRAN,
JUDGE