



2023:KER:77913

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE BASANT BALAJI

TUESDAY, THE 5TH DAY OF DECEMBER 2023 / 14TH AGRAHAYANA, 1945

RP NO. 1253 OF 2023

AGAINST THE ORDER/JUDGMENT WP(C) 37436/2023 OF HIGH COURT OF
KERALA

REVIEW PETITIONER:

K.T. MANOJKUMAR
AGED 57 YEARS
PROPRIETOR, M/S. GAYATHRI GRAND, OPP. GOVERNMENT
HOSPITAL, CHERPULASSERY, PALAKKAD, PIN - 679503
BY ADVS.
HARISANKAR V. MENON
MEERA V.MENON
R.SREEJITH
K.KRISHNA
PARVATHY MENON

RESPONDENTS:

- 1 THE STATE TAX OFFICER
WORKS CONTRACT STATE GOODS AND SERVICES TAX DEPARTMENT,
PALAKKAD, PIN - 676101
- 2 THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL
CHEROOTTY ROAD, KOZHIKODE , REPRESENTED BY ITS ASST.
SECRETARY, PIN - 673032

OTHER PRESENT:

SR GP REKHA C NAIR

THIS REVIEW PETITION HAVING COME UP FOR ADMISSION ON
05.12.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



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ORDER

(Dated this the 5th day of December 2023)

The writ petition was filed for a direction to take up Ext.P9 and pass orders by the 2nd respondent. By judgment dated 13.11.2023, the Kerala Value added Tax Appellate Tribunal, Kozhikode was directed to take up Ext.P9 and pass appropriate order within a period of three weeks from today.

2. The counsel for the petitioner submits that the recovery proceedings were not stayed until orders to be passed on Ext.P9. Pointing out this, the review petition is filed by the petitioner.

Taking note of the fact that the recovery proceedings are now sought to be imposed against the petitioner, this



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review petition is allowed, and the judgment dated 13.11.2023 is modified to the extent of staying all recovery proceedings until orders on Ext.P9 are passed by the Tribunal.

Sd/-

BASANT BALAJI

JUDGE

JS



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APPENDIX OF RP 1253/2023

PETITIONER ANNEXURES

Annexure A1

CERTIFIED COPY OF JUDGMENT IN WPC NO.
37436/2023 OF THIS HON'BLE COURT DTD.
13-11-2023