

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

FRIDAY ,THE 16TH DAY OF NOVEMBER 2018 / 25TH KARTHIKA, 1940

WP(C).No. 37273 of 2018

PETITIONER:

HOTEL HARISREE, KILIKOLLOOR
KOLLAM, REP BY ITS MANAGING PARTNER, ARUNDHATHI

BY ADV. SRI.BOBBOY JOHN

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER (ASSESSMENT)
STATE GOODS AND SERVICE TAX DEPARTMENT
SPECIAL CIRCLE, KOLLAM - 691001
- 2 THE DEPUTY COMMISSIONER(APPEALS)
COMMERCIAL TAXES,KOLLAM,.(STATE GOODS AND SERVICE
TAX DEPARTMENT)KOLLAM DISTRICT,PIN-691001.
- 3 THE ASSISTANT COMMISSIONER OF SALES TAX
STATE GOODS AND SERVICE TAX DEPARTMENT
KOLLAM,PIN-691001.

SMT.M.M.JASMINE, GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 16.11.2018,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioner, a registered dealer under the KGST Act on the rolls of the 1st respondent, questioned the Ext.P1 assessment order, before the 2nd respondent. The petitioner has also filed a stay petition in the appeal. Ventilating its grievance that the authorities are taking coercive steps before the appellate authority could consider the stay petition, the petitioner has filed this writ petition.

2. Heard the learned counsel for the petitioner and the learned Government Pleader.

3. I reckon the petitioner has exercised on time its statutory remedy of filing an appeal. It appears that it has also filed a stay petition. Procedural fairness demands that the authorities may wait, before taking further steps, until the appellate authority decides on the stay petition.

Therefore, I dispose of the writ petition directing the respondent authority to defer coercive steps until the 2nd respondent considers the stay petition. I also hope that the 2nd respondent will dispose of the stay petition expeditiously.

Sd/-
DAMA SESHADRI NAIDU
JUDGE

APPENDIX

PETITIONER'S EXHIBITS:

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| EXHIBIT P1 | TRUE COPY OF THE ASSESSMENT ORDER DATED 16/07/2018 FOR THE YEAR 2014-15 PASSED BY THE 1ST RESPONDENT. |
| EXHIBIT P2 | TRUE COPY OF THE APPEAL DATED 28/07/2018, FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT AGAINST THE SAID ASSESSMENT ORDER FOR THE YEAR 2014-15 |
| EXHIBIT P3 | TRUE COPY OF THE APPLICATION FOR STAY, DATED 28/07/2018, FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT AGAINST THE SAID ASSESSMENT FOR THE YEAR 2014-15. |
| EXHIBIT P4 | TRUE COPY OF THE NOTICE DATED 23/10/2018 ISSUED BY THE 3RD RESPONDENT U/S.7 OF THE KERALA REVENUE RECOVERY ACT. |

RESPONDENTS' EXHIBITS

NIL

// TRUE COPY // P.A. TO JUDGE

SD