
(2023) 12 KL CK 0125

In the High Court Of Kerala

Case No : Writ Petition (C) No.41676 Of 2023

M/s Aranhikkal Granite Unit

APPELLANT

Vs

Kerala Value Added Tax Appellate Tribunal

RESPONDENT

Date of Decision : 13-12-2023

Acts Referred:

Citation : (2023) 12 KL CK 0125

Hon'ble Judges : C.S.Dias, J

Bench : Single Bench

Advocate : Latha Anand, S.Vishnu, Sidharth P.S., Reshmitha Ramachandran

Final Decision : Disposed Of

Judgement

C.S.Dias, J

1. The writ petition is filed, inter-alia, to direct the first respondent to consider and dispose of Ext P3 appeal and Ext P4 stay petition, expeditiously.
2. The petitioner's case is that, aggrieved by Ext P1 assessment order, they had filed an appeal before the second respondent. However, the second respondent had dismissed the appeal by Ext P2 order. Challenging Ext P2 order, the petitioner has preferred Ext P3 appeal before the first respondent, along with Ext P4 stay petition. The petitioner is apprehensive that, during the pendency of Exts P3 & P4, the respondents may implement Ext P1 order. Hence, the writ petition.
3. Heard; Smt.Latha Anand, the learned counsel appearing for the petitioner and Smt Reshmitha Ramachandran, the learned Government Pleader appearing for the respondents.
4. Having considered the pleadings and materials on record and taking note of the fact that Ext P4 stay petition is pending consideration before the first respondent, I deem it appropriate to dispose of the writ petition in the following manner:

(i) The first respondent is directed to consider and dispose of Ext P4 stay petition, in accordance with law and as expeditiously as possible, at any rate, within a period of 10 days from the date of receipt of a certified copy of this judgment, after affording the petitioner an opportunity of being heard.

(ii) Needless to mention, if the first respondent proposes to pass any conditional order of stay, he shall state reasons for the same.

(iii) Until such time orders are passed on Ext P4 stay petition, all further proceedings pursuant to Ext P1 order shall stand deferred.