(2020) 12 KL CK 0139

In the High Court Of Kerala

Case No : Writ Petition (Civil) No. 27255 Of 2020 (F)

Tyrex Tyre Trading APPELLANT

Vs

State Tax Officer And Ors RESPONDENT

Date of Decision : 08-12-2020

Acts Referred:

Citation : (2020) 12 KL CK 0139

Hon'ble Judges : A.K. Jayasankaran Nambiar, J

Bench : Single Bench

Advocate : Aji V. Dev, Alan Priyadarshi Dev, Kiran Ramachandran Nair, Dr. Thushara James

Final Decision : Disposed Of

Judgement

1. Against Ext.P1 assessment order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P2 appeal together with P2(a) delay

condonation petition and Ext.P2(b) stay petition before the 2nd respondent. Ext.P3 is the Revenue Recovery Notice. It is the case of the petitioner

that even prior to considering the stay petition, recovery steps are taken by the respondents against the petitioner for recovery of the amounts

confirmed by Ext.P1 assessment order.

2. I have heard the learned counsel appearing for the petitioner and also the learned Government Pleader appearing for the respondents.

On a consideration of the facts and circumstances of the case as also the submissions made across the Bar and taking note of the submissions that the

delay occasioned is only 312 days and finding that the reason cited for the delay is the pandemic situation prevailed in the State, I deem it appropriate

to condone the said delay. The writ petition is disposed with the following directions:

1. The 2nd respondent shall consider and pass reasoned orders on Ext.P2(b) stay petition within a period of three months from the date of receipt of a

copy of this judgment, after hearing the petitioner.

2. Recovery steps pursuant to Ext.P3 notice for recovery of amounts confirmed against the petitioner by Ext.P1 assessment order shall be kept in

abeyance till such time as orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

3. The petitioner shall produce a copy of the writ petition together with a copy of this judgment, before the 2nd respondent, for further action.