IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE THOTTATHIL B.RADHAKRISHNAN
&
THE HONOURABLE MR.JUSTICE K.HARILAL

FRIDAY, THE 9TH DAY OF JANUARY 2015/19TH POUSHA, 1936

WA.No. 34 of 2015 () IN WP(C).31260/2014

AGAINST THE ORDER/JUDGMENT IN WP(C) 31260/2014 of HIGH COURT OF KERALA DATED 16-12-2014

APPELLANT(S)/PETITIONER:

M/S NOKIA PRIORITY DEALER
OPP. KALLADA REGENCY, IRINJALAKUDA, THRISSUR DISTRICT
REPRESENTED BY ITS MANAGING PARTNER
RANJITH R. MENON.

BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON
SRI.MAHESH V.MENON

RESPONDENT(S)/RESPONDENTS:
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1. COMMERCIAL TAX OFFICER
IRINJALAKUDA - 680 121.

2. KERALA VALUE ADDED TAX APPELLATE TRIBUNAL
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM
REPRESENTED BY ITS SECRETARY - 682 015.

BY DR.SEBASTIAN CHAMPAPPILLY, SPL.GOVERNMENT PLEADER

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 09-01-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

THOTTATHIL B.RADHAKRISHNAN &
K.HARILAL, JJ.

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W.A.No.34 of 2015

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Dated this the 9th day of January, 2015.

J U D G M E N T

Thottathil B.Radhakrishnan, J.

1. We have heard the learned counsel for the appellant, quite in extenso.

2. We have examined the materials produced along with the writ petition and the reasoning process in Ext.P8 common order by which stay was granted pending two statutory appeals under the Kerala Value Added Tax Act, 2003. The challenge before the learned single Judge was regarding the condition imposed for stay, requiring the appellant to remit one-third of the disputed tax in each case. Having bestowed our anxious consideration to the decision of the learned single Judge, we see that the learned single Judge had bestowed prompt and appropriate attention to the entire facts and circumstances that led to the order of stay granted by the statutory authority. The learned single Judge has

found that the discretion exercised by the statutory authority in that regard does not require interference in writ jurisdiction. That is again a discretionary decision at the hands of the learned single Judge dealing with the writ petition. We think that there is no illegality, irregularity or error of jurisdiction committed by the learned single Judge in the conclusion arrived at, warranting interference by the Division Bench in this intra-court appeal under Section 5 of the High Court Act.

In the result, this writ appeal is dismissed, however clarifying that the appellate authority will sympathetically consider any application of the dealer for extension of time for complying with the condition imposed as per Ext.P8.

(THOTTATHIL B.RADHAKRISHNAN, JUDGE)

(K.HARILAL, JUDGE)

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