IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

MONDAY, THE 19TH DAY OF JANUARY 2015/29TH POUSHA, 1936

WA.No. 104 of 2015 () IN WP(C).33476/2014

AGAINST THE ORDER/JUDGMENT IN WP(C) 33476/2014 of HIGH COURT OF KERALA DATED 16-12-2014

APPELLANT(S)/PETITIONER:

BAIJU JOHN THOMAS
MANAPURATH BUNGLOW, ASHTAMUDI.P.O., KOLLAM.

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

RESPONDENT(S)/RESPONDENTS:
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1. INTELLIGENCE OFFICER
SQUAD NO.III, DEPART OF COMMERCIAL TAXES
KOLLAM AT KARUNAGAPPALLY, PIN - 690 518.

2. DY.COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES,
KOLLAM, PIN - 690 001.

3. DEPUTY TAHSILDAR (REVENUE RECOVERY)
TALUK OFFICE, KOLLAM, PIN - 690 001.

BY ADV.LIJU V. STEPHEN, SR.GOVERNMENT PLEADER

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 19-01-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

THOTTATHIL B.RADHAKRISHNAN &
K.HARILAL, JJ.

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W.A.No.104 of 2015

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Dated this the 19th day of January, 2015.

JUDGMENT

Thottathil B.Radhakrishnan, J.

1. Heard the learned counsel for the appellant.

2. The appellant did not object to pre-assessment notice under the Kerala Value Added Tax Act, 2003. Assessment was accordingly concluded. He carried an appeal. The appellate authority granted stay pending consideration of the appeal on condition that the appellant shall remit 60% of the amount covered by the demand. The learned single Judge has graciously tapered it down to 30% and had granted two weeks time from the date of judgment. We see no ground to interfere with the judgment of the learned single Judge in this appeal under Section 5 of the High Court Act. This appeal, therefore, fails.

In the result, this appeal is dismissed.

(THOTTATHIL B.RADHAKRISHNAN, JUDGE)

(K.HARILAL, JUDGE)

jg