IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

FRIDAY, THE 27TH DAY OF MARCH 2015/6TH CHAITHRA, 1937

WA.No. 734 of 2015 () IN WP(C).7255/2015

AGAINST THE ORDER/JUDGMENT IN WP(C) 7255/2015 of HIGH COURT OF KERALA DATED 09-03-2015

APPELLANT(S):/PETITIONER

M/S.WEST FORT HI-TECH HOSPITAL LTD.,
POONKUNNAM, THRISSUR,
REPRESENTED BY ITS MANAGING DIRECTOR,
K.M.MOHANDAS.

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

RESPONDENT(S):/RESPONDENTS
----

1. COMMERCIAL TAX OFFICER,
   3RD CIRCLE, THRISSUR - 680 001.

2. ASST. COMMISSIONER OF COMMERCIAL TAXES (APPEALS),
   DEPARTMENT OF COMMERCIAL TAXES,
   THRISSUR - 680 001.

3. COMMISSIONER OF COMMERCIAL TAXES,
   THIRUVANANTHAPURAM - 695 001.

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

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 27-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

THOTTATHIL B.RADHAKRISHNAN &
K.HARILAL, JJ.

....

W.A.No.734 of 2015

....

Dated this the 27th day of March, 2015.

J U D G M E N T

Thottathil B.Radhakrishnan, J.

1. We have heard the learned counsel for the appellant.

2. This writ appeal is against the judgment by which the learned single Judge refused to interfere with the order imposing condition of remittance of 30% of the amount in dispute in a statutory appeal under the Kerala Value Added Tax Act, 2003 as a condition for stay pending appeal. Though the learned counsel for the appellant made submissions on the basis of the materials relating to the assessment order and the appeal pending before the appellant authority, we think that the learned single Judge has acted in accordance with law in dismissing the writ petition except by granting modification regarding the time limit for complying with the condition. In paragraph No.3 of the impugned judgment, the learned single Judge has adverted to and considered the

reasons as to why interference in writ jurisdiction is not permissible on the facts of the case in hand. Particular reference has been made to the contents of the assessment order and the reasoning process which led the appellate authority to grant stay only on condition of remittance of 30% of the total demand. We do not see that there is any error of jurisdiction or illegality committed by the learned single Judge in refusing the discretionary relief by interfering with the order passed pending statutory appeal, that too, giving reasons for doing so. We do not find any ground for interference in this intra-court appeal. This appeal, therefore, fails.

In the result, this writ appeal is dismissed in limine.

(THOTTATHIL B.RADHAKRISHNAN, JUDGE)

(K.HARILAL, JUDGE)

jg