

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN
&
THE HONOURABLE SMT. JUSTICE P.V.ASHA

FRIDAY, THE 24TH DAY OF APRIL 2015/4TH VAISAKHA, 1937

WA.No. 884 of 2015 () IN WP(C).9544/2015

AGAINST THE JUDGMENT IN WP(C) 9544/2015 of HIGH COURT OF KERALA DATED 25-03-2015

APPELLANT)/PETITIONER:

K.V VISWANATHAN,
MANAGING PARTNER, M/S.KUNNATHUKALATHIL JEWELLERS
CHANGANACHERRY, KOTTAYAM.

BY ADV. SRI.C.K.SREEJITH

RESPONDENT(S)/RESPONDENTS:

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1. ASSSISTANT COMMISSIONER, KVAT SPECIAL CIRCLE,
COMMERCIAL TAXES DEPARTMENT, KOTTAYAM-686 001.
 2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES DEPARTMENT, KOTTAYAM-686 001.
 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES DEPARTMENT, KOTTAYAM-686 001.
 4. COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM-695 001.
 5. PRINCIPAL SECRETARY TO GOVERNMENT,
TAXES (B) DEPARTMENT, THIRUVANANTHAPURAM-695 001.
 6. PRINCIPAL SECRETARY TO GOVERNMENT,
LAW DEPARTMENT, THIRUVANANTHAPURAM-695 001.
 7. STATE OF KERALA,
REP. BY CHIEF SECRERARY, GOVERNMENT OF KERALA
THIRUVANANTHAPURAM-695 001.

R BY GOVERNMENT PLEADER SRI. SOJAN JAMES

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 24-04-2015, THE COURT ON
THE SAME DAY DELIVERED THE FOLLOWING:

jma

K. VINOD CHANDRAN & P.V ASHA, JJ

W.A No. 884 of 2015

Dated this the 24th day of April, 2015

J U D G M E N T

K.Vinod Chandran, I

The petitioner had approached this Court seeking stay of recovery as confirmed against him by Ext.P3 assessment order; pending the appeal filed before the 2nd respondent. Though no stay was granted by the appellate authority, the State Government is stated to have granted a conditional stay, which conditions were not complied with. When the petitioner approached this Court against the revenue recovery proceedings, the learned Single Judge directed payment of 30% of the amount confirmed against the petitioner in the assessment, upon which the recovery proceedings were directed to be kept in abeyance till the disposal of the appeal.

2. The learned Single Judge having exercised discretion, there is no compelling circumstances which would

persuade us to interfere with such discretion exercised by the learned Single Judge.

3. The learned counsel then sought further time to make the payment. The time granted shall be extended to on or before 24.05.2015.

Writ appeal stands dismissed with the above observation.

Sd/-
(K. VINOD CHANDRAN, JUDGE)

Sd/-
(P.V ASHA, JUDGE)

jma //true copy//

P.A to Judge