

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**THURSDAY, THE 22ND DAY OF JANUARY 2015/2ND MAGHA, 1936**

**WP(C).No. 2317 of 2015 (L)**  
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**PETITIONER :**  
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**ALEX P. CYRIAC,  
PROPRIETOR, PERUMALIL GRANITE CONSTRUCTIONS  
ARUNNOOTTIMANGALAM P.O., KADUTHURUTHY  
KOTTAYAM - 686 604.**

**BY ADV. SRI.P.S.GEORGE**

**RESPONDENT(S) :**  
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- 1. THE K.V.A.T. APPELLATE TRIBUNAL  
KOTTAYAM - 686 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),  
COMMERCIAL TAXES, KOLLAM - 693 001**
- 3. THE COMMERCIAL TAX OFFICER,  
WORKS CONTRACT, OFFICE OF THE DEPUTY COMMISSIONER  
COMMERCIAL TAXES, KOTTAYAM -686 001.**
- 4. THE ADDL. TAHSILDAR,  
REVENUE RECOVERY, VAIKOM 686 018.**

**R1 TO R4 BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 22-01-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**Mn**

**...2/-**

**APPENDIX**

**PETITIONERS' EXHIBITS :**  
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- EXT. P1: TRUE COPY OF ASSESSMENT ORDER DT. 30/1/2008 PASSED BY THE 3RD RESPONDENT.
- EXT. P2: TRUE COPY OF ORDER DT. 18/1/2010 PASSED BY THE 2ND RESPONDENT.
- EXT. P3: TRUE COPY OF THE APPEAL MEMORANDUM DT. 12/4/2011 BEFORE THE APPELLATE TRIBUNAL, ERNAKULAM.
- EXT. P4: TRUE COPY OF ORDER DT. 25/7/2013 PASSED BY THE APPELLATE TRIBUNAL, ERNAKULAM.
- EXT. P5: TRUE COPY OF THE RESTORATION APPLICATION DT. 28/10/2013 FILED BEFORE THE APPELLATE TRIBUNAL, ERNAKULAM (NOW PENDING BEFORE THE 1ST RESPONDENT)

**RESPONDENT(S)' EXHIBITS :** NIL  
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//TRUE COPY//

P.A. TO JUDGE

Mn

**A.K.JAYASANKARAN NAMBIAR, J.**

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**W.P.(C).NO.2317 OF 2015**  
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**Dated this the 22<sup>nd</sup> day of January, 2015**

**J U D G M E N T**

The petitioner has filed Ext.P5 restoration petition before the Ernakulam Bench of the 1<sup>st</sup> respondent Tribunal, pursuant to a dismissal of the appeal preferred by him before the said Tribunal for default. It is the case of the petitioner that the restoration application filed before the Ernakulam Bench of the Tribunal has since been transferred to Kottayam Bench and is pending consideration before that Bench. The apprehension of the petitioner in the writ petition is with regard to the possible initiation of recovery steps, for recovery of the amounts confirmed against the petitioner through the assessment orders, pending consideration of the restoration application filed by the petitioner

2. I have heard Sri.P.S.George, the learned counsel for the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader for respondents.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the bar, I direct the 1<sup>st</sup> respondent Tribunal to consider and pass orders on Ext.P5 restoration petition filed by the petitioner before it, within one month from the date of receipt of a copy of this judgment.

Recovery steps, if any, initiated against the petitioner in the meanwhile shall be kept in abeyance till such time as orders are passed on the restoration petition as directed and communicated to the petitioner.

**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

mns

