

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 18TH DAY OF FEBRUARY 2015/29TH MAGHA, 1936

WP(C) .No. 4969 of 2015 (U)

PETITIONER(S) :

M/S. BANERJI MEMORIAL CLUB ROAD,
ROUND NORTH, THRISSUR,
REPRESENTED BY ITS SECRETARY - RANJI JOHN.

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

RESPONDENT(S) :

1. COMMERCIAL TAX OFFICER (LT.) ,
THRISSUR - 680 001.
2. KERALA SALES TAX APPELLATE TRIBUNAL,
SALES TAX COMPLEX, THEVARA,
ERNAKULAM - 689 015.
3. INSPECTING ASST. COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR - 680 001.

BY GOVERNMENT PLEADER SRI. SUDHEESH KUMAR.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 18-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

rvs.

APPENDIX

PETITIONER(S) ' EXHIBITS :

- EXT.P1: COPY OF PENALTY ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2005 - 2006 DATED 11/05/2012..
- EXT.P1 (A) : COPY OF PENALTY ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2006 - 2007 DATED 11/05/2012..
- EXT.P1 (B) : COPY OF PENALTY ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2007 - 2008 DATED 11/05/2012..
- EXT.P1 (C) : COPY OF PENALTY ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2008 - 2009 DATED 11/05/2012..
- EXT.P1 (D) : COPY OF PENALTY ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2009 - 2010 DATED 11/05/2012..
- EXT.P1 (E) : COPY OF PENALTY ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2010 - 2011 DATED 11/05/2012..
- EXT.P2: COPY OF ORDER ISSUED BY THE DEPUTY COMMISSIONER (APPEALS) , ERNAKULAM.
- EXT.P3: COPY OF SECOND APPEAL FILED BY THE PETITIONER.
- EXT.P3 (A) : COPY OF SECOND APPEAL FILED BY THE PETITIONER.
- EXT.P3 (B) : COPY OF SECOND APPEAL FILED BY THE PETITIONER.
- EXT.P3 (C) : COPY OF SECOND APPEAL FILED BY THE PETITIONER.
- EXT.P3 (D) : COPY OF SECOND APPEAL FILED BY THE PETITIONER.
- EXT.P3 (E) : COPY OF SECOND APPEAL FILED BY THE PETITIONER.
- EXT.P4: COPY OF DELAY PETITION FILED BY THE PETITIONER.
- EXT.P4 (A) : COPY OF DELAY PETITION FILED BY THE PETITIONER.
- EXT.P4 (B) : COPY OF DELAY PETITION FILED BY THE PETITIONER.
- EXT.P4 (C) : COPY OF DELAY PETITION FILED BY THE PETITIONER.
- EXT.P4 (D) : COPY OF DELAY PETITION FILED BY THE PETITIONER.
- EXT.P4 (E) : COPY OF DELAY PETITION FILED BY THE PETITIONER.
- EXT.P5: COPY OF STAY PETITION FILED BY THE PETITIONER.
- EXT.P5 (A) : COPY OF STAY PETITION FILED BY THE PETITIONER.
- EXT.P5 (B) : COPY OF STAY PETITION FILED BY THE PETITIONER.
- EXT.P5 (C) : COPY OF STAY PETITION FILED BY THE PETITIONER.
- EXT.P5 (D) : COPY OF STAY PETITION FILED BY THE PETITIONER.
- EXT.P5 (E) : COPY OF STAY PETITION FILED BY THE PETITIONER.

RESPONDENT (S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.4969 of 2015 (U)

.....
Dated this the 18th day of February, 2015

JUDGMENT

Against Ext.P1 series of penalty orders under the Kerala Tax on Luxuries Tax, 1976, for the years 2005 - 2006 to 2010 - 2011, the petitioner had filed appeals before the first appellate authority. By Ext.P2 order, the first appellate authority rejected the appeals. Thereupon, the petitioner filed Ext.P3 series of appeals, along with Ext.P4 series of delay condonation petitions and Ext.P5 series of stay petitions before the 2nd respondent Tribunal. It is the case of the petitioner that even prior to considering the stay petitions, recovery steps are sought to be pursued for recovery of the amounts confirmed against the petitioner by Ext.P2 series of orders.

2. I have heard Sri.Harisankar V.Menon, learned counsel appearing for petitioner and Sri.Sudheesh Kumar, learned Government Pleader for the respondents.
3. On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I dispose the writ petition with a direction to the 2nd respondent Tribunal to consider and pass orders on Ext.P4 series of delay condonation petitions and Ext.P5 series of stay petitions, preferred by the

petitioner before it, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner. The order to be passed by the 2nd respondent Tribunal shall contain reasons for the decision arrived at by it.

Coercive steps for recovery of the amounts confirmed against the petitioner by Ext.P2 appellate order, shall be kept in abeyance till such time, as the 2nd respondent Tribunal passes orders, as directed above, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/18/02/