

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 4TH DAY OF MARCH 2015/13TH PHALGUNA, 1936

WP(C).No. 5156 of 2015 (T)

PETITIONER :

**PARVATHY FASHION JEWELLERS,
A REGISTERED PARTNERSHIP FIRM HAVING
ITS REGISTERED OFFICE AT CENTRAL JUNCTION,
PATHANAMTHITTA - 689 645 REPRESENTED BY ITS
MANAGING PARTNER SRI.R.AYYAPPAN,AGED 46 YEARS.**

**BY ADVS.SRI.ASWIN GOPAKUMAR
SRI.ANWIN GOPAKUMAR
SMT.KALA G.NAMBIAR
SRI.K.AMAL NATH NAIK
SRI.ARJUN RADHAKRISHNAN NAIR
SMT.ANUSREE SURESH
SMT.DEEPTI SUSAN GEORGE**

RESPONDENTS :

- 1. STATE OF KERALA
REPRESENTED BY ITS SECRETARY, DEPARTMENT OF TAXES,
GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.**
- 2. THE COMMERCIAL TAX OFFICER-II
DEPARTMENT OF COMMERCIAL TAXES, FINANCIAL COMPLEX,
MINI CIVIL STATION, PATHANAMTHITTA - 689 645.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, FINANCIAL COMPLEX,
MINI CIVIL STATION, PATHANAMTHITTA - 689 645.**

***ADDL. R4 IMPEADED :**

- 4. THE VILLAGE OFFICER
PATHANAMTHITTA VILLAGE, PATHANAMTHITTA - 689 645.**

ADDL.R4 IMPEADED AS PER ORDER DATED 19.02.2015 IN IA 2566/15.

R1 TO R4 BY GOVERNMENT PLEADER SRI. SUDHEESH KUMAR

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 04-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.5156 OF 2015 (T)

Dated this the 4th day of March, 2015

J U D G M E N T

The petitioner, who was faced with revenue recovery action pursuant to non-payment of tax under the KVAT Act, had approached this Court through the present writ petition at a time when he had obtained an adverse judgment, in a writ petition filed by him, and was contemplating filing an appeal against the said judgment. It was in order to restrain the respondents, from resorting to recovery proceedings in the interregnum, that the writ petition was filed.

2. At the time of admission of the writ petition, this Court granted a stay of further proceedings pursuant to the revenue recovery notices issued to the petitioner, for a period of two weeks, so as to enable the petitioner to approach the Division Bench with a writ appeal against the judgment in the writ petition. When the matter was called today, it is submitted by counsel for the petitioner that he has since preferred the writ appeal before the Division Bench, and the same has been posted for hearing before the Division Bench. Under

the circumstances, nothing survives to be decided in the present writ petition, and the same is dismissed as infructuous.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp