

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 3RD DAY OF MARCH 2015/12TH PHALGUNA, 1936

WP(C).No. 6678 of 2015 (H)

PETITIONER:

**THOMAS SEBASTIAN,
AICKARAKUNNEL ENTERPRISES, MUNDAKAYAM.**

**BY ADVS.SRI.AJI V.DEV
SRI.SUSHANTH.J.**

RESPONDENTS:

- 1. COMMERCIAL TAX OFFICER, PONKUNNAM
KOTTAYAM-686506.**
- 2. DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, KOTTAYAM-686002.**
- 3. SECRETARY TO GOVERNMENT, TAXES
THIRUVANANTHAPURAM-695001.**
- 4. COMMISSIONER OF COMMERCIAL TAXES
TAX TOWERS, KILLIPPALAM, KARAMANA-P.O
THIRUVANANTHAPURAM-695002.**
- 5. DEPUTY TAHSILDAR (RR)
TALUK OFFICE, KANJIRAPPALLY-686507.**

BY GOVERNMENT PLEADER SRI.SUDHEESH KUMAR

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

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- P1:- A TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2012-13 DTD 7/11/2013**
- P2:- A TRUE COPY OF THE APPEAL FILED FOR 2012-2013 DTD 30/11/2013**
- P3:- A TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2013-14 DTD 9/12/2013**
- P4:- A TRUE COPY OF THE APPEAL FILED FOR 2013-14 DTD 13/1/2014**
- P5:- A TRUE COPY OF THE RELEVANT PORTION OF FINANCE ACT 2014 CONTAINING SECTION 25C**
- P6:- A TRUE COPY OF THE PETITION FILED BEFORE THE MINISTER OF FINANCE DTD 21/2/2014**
- P7:- A TRUE COPY OF THE COMMUNICATION DTD 22/4/2014 ISSUED BY THE 3RD RESPONDENT**
- P8:- A TRUE COPY OF THE S R O NO 414/2014/DTD 14/7/2014 INTRODUCING RULE 72A**
- P9:- A TRUE COPY OF THE DEMAND NOTICE IN FORM NO 1 UNDER RR ACT ISSUED BY THE 5TH RESPONDENT DTD 13/2/2015**
- P9(A):-A TRUE COPY OF THE DEMAND NOTICE IN FORM NO 10 UNDER RR ACT ISSUED BY THE 5TH RESPONDENT DTD 13/2/2015**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.6678 of 2015

.....
Dated this the 3rd day of March, 2015

J U D G M E N T

Against Ext.P1 and P3 assessment orders under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P2 and P4 appeals before the 2nd respondent. It is submitted by the counsel for the petitioner that he is ready to pay 30% of the amounts confirmed against Ext.P1 and P3 assessment orders on or before 31.03.2015. The prayer in the writ petition is for a direction to the 2nd respondent to dispose the appeals on merits subject to the petitioner paying the amounts aforesaid.

2. Heard Sri.Aji.V.Dev, the learned counsel for the petitioner and Sri.Sudheesh Kemar, the learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with the following directions:

- i. The petitioner shall pay an amount equal to 30% of the amounts confirmed against him by Exts.P1 and P3 assessment orders on or before 31.03.2015. On the said

amount being paid by the petitioner, the 2nd respondent shall take up Exts.P2 and P4 appeals and pass orders thereon, after hearing the petitioner, on or before 31.05.2015.

ii. It is made clear that on the petitioner paying the amounts directed to be paid within the time stipulated for the same, further proceedings for recovery of the balance amounts confirmed against the petitioner by Exts.P1 and P3 orders shall be kept in abeyance pending disposal of the appeal by the 2nd respondent.

**A.K.JAYASANKARAN NAMBIAR
JUDGE**

mns

