

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 6TH DAY OF MARCH 2015/15TH PHALGUNA, 1936

WP(C).No. 7230 of 2015 (C)

PETITIONER:

**SRI.SANJAY SUBRAO NIKAM,
M/S.ADITHYA JEWELLERY WORKS,
SANJAY NIVAS, IV/422, PALLITHAZHAM,
MULANTHURUTHY.**

**BY ADVS.SRI.ANIL D. NAIR
SMT.C.S.SULEKHA BEEVI
SRI.R.SREEJITH
SMT.ROSIE ATHULYA JOSEPH**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, 1ST CIRCLE,
THRIPPUNITHURA - 682 131.**
- 2. KERALA VALUE ADDED TAX APPELLATE TRIBUNAL,
ERNAKULAM - 682 030.**
- 3. DEPUTY TAHSILDAR(RR),
KANAYANNUR TALUK, ERNAKULAM - 682 011.**
- 4. STATE OF KERALA ,
REPRESENTED BY ITS SECRETARY, TAXES,
THIRUVANANTHAPURAM-695 001.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONER(S)' EXHIBITS:

- P1- TRUE COPY OF THE ORDER DATED 13-12-2011 ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.
- P2- TRUE COPY OF THE ORDER DATED 13-10-2014 ISSUED TO THE PETITIONER BY THE FIRST APPELLATE AUTHORITY.
- P3- TRUE COPY OF THE APPEAL DATED 11-02-2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- P4- TRUE COPY OF THE PETITION FOR CONDONATION OF DELAY DATED 11-02-2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- P5- TRUE COPY OF THE PETITION FOR STAY OF COLLECTION OF DISPUTED TAX DATED 11-02-2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- P6- TRUE COPY OF THE RR NOTICE DATED 13-02-2015 ISSUED TO THE PETITIONER BY THE 3RD RESPONDENT.

RESPONDENT(S)' EXHIBITS:

- NIL

/TRUE COPY/

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.7230 of 2015

.....
Dated this the 6th day of March, 2015

J U D G M E N T

Against Ext.P2 order of the first Appellate Authority under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P3 appeal, Ext.P4 delay condonatiuon petition and Ext.P5 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P2 order.

2. Heard Sri.Anil D.Nair, the learned counsel for the petitioner and Smt.Sobha Annamma Eappen, 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 2nd respondent shall consider and pass orders on Exts.P4 delay condonation petition and P5 stay petition within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Recovery steps for recovery of amounts confirmed against petitioner by Ext.P2 order shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

**A.K.JAYASANKARAN NAMBIAR
JUDGE**

mns

