

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 17TH DAY OF MARCH 2015/26TH PHALGUNA, 1936

WP(C).No. 8119 of 2015 (L)

PETITIONER(S):

**M/S. HOTEL KABANI INTERNATIONAL
THROUGH ITS OWNER IN MANAGEMENT,
M/S. MARY MATHA VENTURES INDIA PRIVATE LIMITED,
NEAR PRIVATE BUS STAND, MUVATTUPUZHA, ERNAKULAM,
PIN - 686661, REPRESENTED BY ITS MANAGING DIRECTOR C.K.SHAJI**

**BY ADVS.SRI.MOHAMMED RAFIQ
SRI.M.G.SHAJI**

RESPONDENT(S):

**1.THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM, PIN 682 015.**

**2.THE ASSISTANT COMMISSIONER-I,
COMMERCIAL TAXES, SPECIAL CIRCLE,
PERUMBAVOOR, ERNAKULAM, PIN - 683542.**

**3.THE INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, MUVATTUPUZHA, ERNAKULAM,
PIN - 686 661.**

**4.THE STATE OF KERALA
REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, TRIVANDRUM PIN -695001.**

R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
17-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE ASSESSMENT ORDER NO.23153748/2013-14 DATED 18.12.2014 PASSED BY THE 2ND RESPONDENT.

EXT.P2: COPY OF THE APPEAL DATED 6.3.2015 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

EXT.P3: COPY OF THE APPLICATION FOR CONDONATION OF DELAY DATED 6.3.2015 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

EXT.P4: COPY OF THE APPLICATION FOR STAY DATED 6.3.2015 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

EXT.P5: COPY OF THE DEMAND NOTICE NO.RRC.605/14-15 DATED 23.2.2015 ISSUED BY THE 3RD RESPONDENT UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT, 1968.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.8119 OF 2015 (L)

Dated this the 17th day of March, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Kerala General Sales Tax Act, the petitioner has preferred Ext.P2 appeal before the 1st respondent. Along with the appeal, the petitioner has also preferred Ext.P3 petition for condonation of delay and Ext.P4 stay petition before the 1st respondent. It is the case of the petitioner that, even prior to considering the stay petition, recovery steps are taken by the respondents through Ext.P5 revenue recovery notice, for recovery of amounts confirmed by Ext.P1 assessment order.

2. I have heard the learned counsel appearing for the petitioner and also the learned Standing counsel appearing 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:

1. The 1st respondent shall consider and pass orders on Ext.P3 petition for condonation of delay and Ext.P4

stay petition within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

2.Recovery steps for recovery of amounts confirmed against petitioner by Ext.P1 assessment order shall be kept in abeyance till orders are passed by the 1st respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp