

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 19TH DAY OF MARCH 2015/28TH PHALGUNA, 1936

WP(C).No. 8677 of 2015 (H)

PETITIONER(S):

**SHEELA SUBRAHMANIAN, AGED 49 YEARS,
PROPRIETRESS GANESH TRADERS,
PAUL ARCADE, ANGAMALY.**

**BY ADVS.SRI.K.N.SREEKUMARAN
SRI.P.D.UNNIKKANNAN NAIR**

RESPONDENT(S):

**1.COMMERCIAL TAX OFFICER
COMMERCIAL TAXES, ANGAMALY - 683 572.**

**2.DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM 682 015.**

**3.INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, MATTANCHERRY 682 002.**

**4.KVATTRIBUNAL,
COMMERCIAL TAXES, ERNAKULAM,
REPRESENTED BY ITS SECRETARY 682 015.**

R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
19-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE SAMPLE PURCHASE INVOICES FOR 2009-10.

EXT.P2: COPY OF THE ASSESSMENT ORDER DATED 19.3.2011 ISSUED BY THE 1ST RESPONDENT.

EXT.P3: COPY OF THE APPELLATE ORDER DATED 6.9.2012 ISSUED BY THE 2ND RESPONDENT.

EXT.P4: COPY OF THE TRIBUNAL ORDER DATED 31.10.2014 ISSUED BY THE 4TH RESPONDENT.

EXT.P5: COPY OF THE REVIEW PETITION DATED 13.3.2015 FILED BEFORE THE 4TH RESPONDENT.

EXT.P5(A): COPY OF THE STAY PETITION WITH AFFIDAVIT FILED IN EXT.P5 REVIEW.

EXT.P5(B): COPY OF THE EARLY HEARING PETITION WITH AFFIDAVIT FILED IN EXT.P5 REVIEW.

EXT.P6: COPY OF THE DEMAND NOTICE IN FORM I BEARING NO.F(RR) 86/11-12 RRC 30/11-12 DATED 28.9.2011.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.8677 OF 2015 (H)

Dated this the 19th day of March, 2015

J U D G M E N T

Against Ext.P4 order of the 4th respondent Tribunal, the petitioner has preferred Ext.P5 review petition and Ext.P5(a) stay petition before the said Tribunal. The limited payer of the petitioner in the writ petition is for a direction to the 4th respondent Tribunal to consider and pass orders on the review petition and to keep the recovery steps in abeyance pending consideration of the review petition by the Tribunal.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing for the respondents.

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 a a direction to the 4th respondent Tribunal to consider and pass orders on Ext.P5 review petition within a period of two months from

the date of receipt of a copy of this judgment, after hearing the petitioner. Recovery steps, pursuant to Ext.P6 demand notice, shall be kept in abeyance till such time as the Tribunal passes orders on Ext.P5 review petition, and communicates the same to the petitioner, on condition that the petitioner remits an amount of Rs.50,000/- on or before 31.3.2015.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp