

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 20TH DAY OF MARCH 2015/29TH PHALGUNA, 1936

WP(C).No. 8739 of 2015 (N)

PETITIONER:

**MATHEW ABRAHAM
S/O. K.G.MATHEW, KARIMKUTTIYIL, ANGADI P.O.
RANNY-689 674.**

**BY ADVS.SRI.PHILIP J.VETTICKATTU
SRI.B.PREMNATH (E)**

RESPONDENTS:

- 1. COMMERCIAL TAX OFFICER (WORKS CONTRACT)
COMMERCIAL TAXES, PATHANAMTHITTA-689 645.**
- 2. THE TAHSILDAR
REVENUE RECOVERY, TALUK OFFICE, RANNI-689 674
PATHANAMTHITTA.**
- 3. THE KERALA VALUE ADDED TAX/AGRL.INCOME TAX & SALES TAX
APPELLATE TRIBUNAL, ADDITIONAL BENCH
THIRUVANANTHAPURAM-695 001. (CAMP SITTING AT KOLLAM).**

BY GOVERNMENT PLEADERSMT. SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
20-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS

P1 : PHOTOSTAT COPY OF ASSESSMENT ORDER DTD.2.1.2010 ISSUED BY 1ST RESPONDENT.

P2 : PHOTOSTAT COPY OF THE ORDER DTD.12.1.2010 ISSUED BY THE 1ST RESPONDENT.

P3 : PHOTOSTAT COPY OF JUDGMENT IN WPC NO.15668/2011 DTD.14.6.2011.

P4 : PHOTOSTAT COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL.

P5 : PHOTOSTAT COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL.

P6 : PHOTOSTAT COPY OF JUDGMENT DTD.6.12.2012 IN WPC NO.29086/2012.

P6(A) : PHOTOSTAT COPY OF MEDICAL CERTIFICATE DTD.14.3.2014 ISSUED FROM THE GLOBAL HEALTH CITY HOSPITAL.

P7 : PHOTOSTAT COPY OF ORDER PASSED BY THE TRIBUNAL DISMISSING EXT.P4 APPEAL.

P8 : PHOTOSTAT COPY OF ORDER PASSED BY THE TRIBUNAL DISMISSING EXT.P5 APPEAL.

P9 : PHOTOSTAT COPY OF NOTICE DTD.2.2.2015 DEMANDING TO FURNISH THE DETAILS OF PROPERTY.

P10 : PHOTOSTAT COPY OF NOTICE DTD.18.6.2010 FOR THE PERIOD 06-07 AND 07-08.

P11 : PHOTOSTAT COPY OF APPLICATION FILED BY THE PETITIONER FOR SETTING ASIDE THE EX-PARTE ORDER PASSED FOR THE YEAR 2006-2007.

P12 : PHOTOSTAT COPY OF APPLICATION FILED BY THE PETITIONER FOR SETTING ASIDE THE EX-PARTE ORDER PASSED FOR THE PERIOD 2007-2008.

RESPONDENTS' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

smv

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.8739 of 2015

Dated this the 20th day of March, 2015

JUDGMENT

Against Ext.P7 and P8 orders of the 3rd respondent Tribunal, dismissing the appeals preferred by the petitioner against the orders confirming demands of tax on him, the petitioner preferred Ext.P11 and P12 petitions to set side the ex parte order of dismissal. The apprehension of the petitioner is that, pending consideration of the said applications by the 3rd respondent Tribunal, recovery steps may be initiated against him for recovery of the amount confirmed against him by the orders against which the appeals were filed before the 3rd respondent Tribunal.

2. Heard Sri. Philip J. Vettickattu, the learned counsel appearing for the petitioner and Smt. Shoba Annamma Eapen, the learned Government Pleader appearing for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I dispose the writ petition with a direction to the 3rd respondent Tribunal to consider and pass orders on Exts.P11 and P12 applications filed by the petitioner before

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

4. Taking note of the fact the petitioner has already paid approximately 30% of the amount confirmed against him by the lower authority, during the proceedings leading upto the appeal before the Tribunal, I direct that recovery steps against the petitioner, for recovery of the balance amounts confirmed against him, shall be kept in abeyance, till such time as orders are passed by the 3rd respondent, as directed above, and communicated to the petitioner.

smv

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE