

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. 8785 of 2015 (W)

PETITIONER :

**MARKOSE KUZHALANATTU, PROPRIETOR,
SONIA TOURIST HOME & KUZHALANATTU JEWELLERY,
KOOHATTUKULAM, ERNAKULAM DISTRICT.**

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

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
MUVATTUPUZHA-686 661**
- 2. ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, SPECIAL CIRCLE,
PERUMBAVOOR-683 542**
- 3. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM-682 015**
- 4. DEPUTY COMMISSIONER,
COMMERCIAL TAXES, MATTANCHERRY-682 002**
- 5. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MUVATTUPUZHA-686 661**
- 6. DEPUTY TAHSILDAR (RR),
TALUK OFFICE, MUVATTUPUZHA-686 661**

R1 TO R6 BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

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

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APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT P1. COPY OF THE ASSESSMENT ORDER 32151481942/10-11 DATED 22.2.13 BY THE 1ST RESPONDENT.
- EXHIBIT P2. COPY OF THE APPEAL AGAINST EXT.P1 ORDER FILED BEFORE THE 3RD RESPONDENT ON 16.3.13.
- EXHIBIT P2(A). COPY OF THE APPLICATION FOR STAY FILED IN EXT-P2 APPEAL.
- EXHIBIT P2(B). COPY OF THE APPLICATION FOR EARLY HEARING FIELD IN EXT. P2 APPEAL.
- EXHIBIT P3. COPY OF THE ORDER DATED 22.11.12 IN 23151572/09-10 ISSUED BY 1ST RESPONDENT.
- EXHIBIT P4. COPY OF THE APPEAL AGAINST EXT.P3 ORDER FILED BEFORE THE 3RD RESPONDENT ON 16.3.13.
- EXHIBIT P4(A). COPY OF THE APPLICATION FOR STAY FILED IN EXT.P4 APPEAL.
- EXHIBIT P4(B). COPY OF THE APPLICATION FOR EARLY HEARING FILED IN EXT.P4 APPEAL.
- EXHIBIT P5. COPY OF THE PENALTY ORDER DATED 3.10.13 IN 32151481942/13-14 ISSUED BY 1ST RESPONDENT.
- EXHIBIT P6. COPY OF THE REVISION AGAINST EXT.P5 ORDER FILED BEFORE THE 3RD RESPONDENT ON 11.11.13.
- EXHIBIT P6(A). COPY OF THE APPLICATION FOR STAY FILED IN EXT.P6 REVISION.
- EXHIBIT P6(B). COPY OF THE APPLICATION FOR EARLY HEARING FILED IN EXT.P4 APPEAL.
- EXHIBIT P7. COPY OF THE PENALTY ORDER DATED 3.10.13 IN 23151572/13-14 ISSUED BY 1ST RESPONDENT.
- EXHIBIT P8. COPY OF THE REVISION AGAINST EXT.P7 ORDER FILED BEFORE THE 3RD RESPONDENT ON 11.11.13.
- EXHIBIT P8(A). COPY OF THE APPLICATION FOR STAY FILED IN EXT.P7 REVISION.
- EXHIBIT P8(B). COPY OF THE APPLICATION FOR EARLY HEARING FILED IN EXT.P7 APPEAL.
- EXHIBIT P9. COPY ORDER DATED 27.10.14 IN 32151481942/13-14 ISSUED BY THE 2ND RESPONDENT.

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EXHIBIT P10. COPY OF THE APPEAL AGAINST EXT.P9 ORDER FILED BEFORE THE 3RD RESPONDENT ON 4.3.15.

EXHIBIT P10(A). COPY OF THE APPLICATION FOR CONDONATION OF DELAY FILED IN EXT.P10 APPEAL.

EXHIBIT P10(B). COPY OF THE APPLICATION FOR STAY FILED IN EXT.P10 APPEAL

EXHIBIT P11. COPY OF THE ORDER DATED 30.9.14 IN 32151481942/13-14 FOR 1/14 TO 3/14 ISSUED BY 2ND RESPONDENT.

EXHIBIT P12. COPY OF THE APPEAL AGAINST EXT.P11 ORDER FILED BEFORE THE 4TH RESPONDENT ON 4.3.15.

EXHIBIT P12(A). COPY OF THE APPLICATION FOR CONDONATION OF DELAY FILED IN EXT.P12 REVISION.

EXHIBIT P12(B). COPY OF THE APPLICATION FOR STAY FILED IN EXT.P12 REVISION.

EXHIBIT P13. COPY OF ORDER 27.10.14 IN 23151572/13-14 ISSUED BY THE 3RD RESPONDENT.

EXHIBIT P14. COPY OF THE APPEAL AGAINST EXT.P13 ORDER FILED BEFORE THE 3RD RESPONDENT ON 4.3.15.

EXHIBIT P14(A). COPY OF THE APPLICATION FOR CONDONATION OF DELAY FILED IN EXT.P14 APPEAL.

EXHIBIT P14(B). COPY OF HTE APPLICATION FOR STAY FILED IN EXT. P14 APPEAL.

EXHIBIT P15. COPY OF ORDER 21.1.14 IN 23151572/13-14 ISSUED BY THE 1ST RESPONDENT.

EXHIBIT P16. COPY OF THE APPEAL AGAINST EXT.P15 ORDER FILED BEFORE THE 3RD RESPONDENT ON 13.3.15.

EXHIBIT P16(A). COPY OF THE APPLICATION FOR STAY FILED IN EXT.P16 APPEAL

EXHIBIT P16(B). COPY OF THE APPLICATION FOR EARLY HEARING FILED IN EXT.P16 APPEAL.

EXHIBIT P17. COPY OF THE PENALTY ORDER DATED 30.09.14 IN 32151481942/13-14 ISSUED BY 2ND RESPONDENT.

EXHIBIT P18. COPY OF THE REVISION AGAINST EXT.P17 ORDER FILED BEFORE THE 4TH RESPONDENT ON 13.3.15.

EXHIBIT P18(A). COPY OF THE APPLICATION FOR CONDONATION OF DELAY FILED IN EXT.P12 REVISION.

EXHIBIT P18(B). COPY OF THE APPLICATION FOR STAY FILED IN EXT.P12 REVISION.

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EXHIBIT P19. COPY OF ORDER DATED 25.1.14 IN 23151572/11-12 ISSUED BY THE IST RESPONDENT.

EXHIBIT P20. COPY OF THE APPEAL AGAINST EXT.P19 ORDER FILED BEFORE THE 3RD RESPONDENT ON 13.3.15.

EXHIBIT P20(A). COPY OF THE APPLICATION FOR STAY FILED IN EXT.P19 APPEAL.

EXHIBIT P20(B). COPY OF THE APPLICATION FOR EARLY HEARING FILED IN EXT.P19 APPEAL.

EXHIBIT P21. COPY OF ORDER DATED 25.1.14 IN 32151481942/11-12 ISSUED BY THE IST RESPONDENT.

EXHIBIT P22. COPY OF THE APPEAL AGAINST EXT.P21 ORDER FILED BEFORE THE 3RD RESPONDENT ON 13.3.15.

EXHIBIT P22(A). COPY OF THE APPLICATION FOR STAY FILED IN EXT.P22 APPEAL.

EXHIBIT P22(B). COPY OF THE APPLICATION FOR EARLY HEARING FILED IN EXT.P22 APPEAL

EXHIBIT P23. COPY OF DEMAND NOTICE BEARING NO.B4-1881/15 (D/N 1406/14-15 DATED 5.2.15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT P24. COPY OF DEMAND NOTICE BEARING NO.B4-1882/15 (D/N 1407/14-15 DATED 5.2.15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT P25. COPY OF DEMAND NOTICE BEARING NO.B4-1884/15 (D/N 1409/14-15 DATED 5.2.15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT P26. COPY OF DEMAND NOTICE BEARING NO.B4-1880/15 (D/N 1405/14-15 DATED 5.2.15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT P27. COPY OF DEMAND NOTICE BEARING NO.B4-1879/15 (D/N 1404/14-15 DATED 5.2.15 ISSUED BY THE 6TH RESPONDENT.

EXHIBIT P28. COPY OF DEMAND NOTICE BEARING NO.RRC 359/13-14(B1-30/14 DATED 15.3.14 ISSUED BY THE 5TH RESPONDENT.

EXHIBIT P29. COPY OF DEMAND NOTICE BEARING NO.B4-1883/15 (D/N 14068/14-15 DATED 5.2.15 ISSUED BY THE 6TH RESPONDENT.

RESPONDENT(S)' EXHIBITS:

NIL

/TRUE COPY/

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P.S.TO.JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.8785 OF 2015 ()

Dated this the 19th day of March, 2015

J U D G M E N T

Against Exts.P1, P3, P9, P11, P13, P15, P19 and P21 assessment orders under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P2, P4, P10, P12, P14, P16, P20 and P22 appeals before the 3rd respondent. Along with the said appeals, the petitioner has also filed applications for stay and condonation of delay in certain cases. Similarly, against Exts.P5, P7 and P17 orders of penalty, the petitioner has preferred Exts.P6, P8 and P18 rectification petitions together with petitions for condonation of delay and stay before the 4th respondent. The apprehension of the petitioner is that even before the 3rd and 4th respondents considering the delay condonation applications and stay petitions that have been preferred by the petitioner before them, revenue recovery steps will be initiated pursuant to Exts.P23 to P29 notices issued by the respondents.

2. I have heard the learned counsel appearing for the petitioner and also the learned Government Pleader 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 3rd and 4th respondents shall consider and pass orders on the applications for condonation of delay and stay applications preferred by the petitioner before them within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

2.Recovery steps pursuant to Exts.P23 to P29 notices shall be kept in abeyance till orders are passed by the 3rd and 4th respondents as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

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