

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. 8920 of 2015 (L)

PETITIONER(S):

**P.G.RADHAKUMARI, AGED 77 YEARS,
DARSANA OFFSET PRINTERS,
THOTTABHAGHAM, THIRUVALLA - 689 541.**

**BY ADVS.SRI.V.V.GEORGEKUTTY
SRI.AJI V.DEV**

RESPONDENT(S):

**1.COMMERCIAL TAX OFFICER
(WC & LT) PATHANAMTHITTA 680 645.**

**2.DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, KOLLAM. 691 001.**

**3.KERALA VAT APPELLATE TRIBUNAL
ADDITIONAL BENCH, SASTHAMANGALAM.
THIRUVANANTHAPURAM 695 010.**

**4.DEPUTY TAHASILDAR (R.R)
TALUK OFFICE, THIRUVALLA - 680 645.**

R BY GOVERNMENT PLEADER SOBHA ANNAMMA EAPPEN

**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:

EXT.P1: COPY OF ASSESSMENT ORDER FOR 2008-09 DATED 7.7.2012 ISSUED BY THE 1ST RESPONDENT.

EXT.P2: COPY OF THE APPELLATE ORDER DATED 17.2.2014 ISSUED BY THE 2ND RESPONDENT.

EXT.P3: COPY OF THE MODIFIED ORDER DATED 31.12.2014 ISSUED BY THE 1ST RESPONDENT.

EXT.P4: COPY OF THE APPEAL MEMORANDUM FILED BEFORE THE 3RD RESPONDENT.

EXT.P4A: COPY OF THE APPLICATION FOR ADMISSION OF THE APPEAL AND AFFIDAVIT FILED BEFORE THE 3RD RESPONDENT.

EXT.P4B: COPY OF THE APPLICATION FOR STAY AND AFFIDAVIT FILED BEFORE THE 3RD RESPONDENT.

EXT.P5: COPY OF THE REVENUE RECOVERY NOTICES ISSUED BY THE 4TH RESPONDENT.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.8920 OF 2015 (L)

Dated this the 20th day of March, 2015

J U D G M E N T

Against Ext.P2 first appellate order, the petitioner had preferred Ext.P4 appeal, Ext.P4(a) petition for dispensing with the certified copy of the order and Ext.P4(b) petition for stay before the 3rd 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 as confirmed by Ext.P2 first appellate order.

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 respondent shall consider and pass orders on Exts.P4(a) and P4(b) petitions 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 pursuant to Ext.P2 first appellate order shall be kept in abeyance till orders are passed by the 3rd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp