

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.9000 of 2015 (Y)

PETITIONER:

**ARUN K.ABRAHAM,S/O.MATHEW ABRAHAM,AGED 35 YEARS,
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 TAHASILDAR,REVENUE RECOVERY,TALUK OFFICE,
RANNI-689 674,PATHANAMTHITTA**
- 3. THE KERALA VALUE ADDED TAX AGRI. INCOME TAX & SALES TAX,
APPELLATE TRIBUNAL,ADDITIONAL BENCH,
TRIVANDRUM (CAMP SITTING AT KOLLAM).**

BY GOVT. PLEADERSMT.SOBHA ANNAMMA EAPEN.

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

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APPENDIX

PETITIONER'S EXHIBITS

**EXHIBIT P1: TRUE PHOTOCOPY COPY OF ASSESSMENT ORDER DATED 24.3.2010
ISSUED BY 1ST RESPONDENT FOR THE PERIOD OF 2006-2007.**

**EXHIBIT P2: TRUE PHOTOSTAT COPY OF THE ORDER DATED 24.3.2010 ISSUED
BY THE 1ST RESPONDENT FOR THE PERIOD 2007-2008.**

**EXHIBIT P3: TRUE PHOTOSTAT COPY OF THE RECEIPT DATED 1.12.2010
TOWARDS REMITTANCE OF AN AMOUNT OF RS 87165/BY THE
PETITIONER.**

**EXHIBIT P4: TRUE PHOTOSTAT COPY OF JUDGMENT DATED 9.6.2011 IN WPC
NO.15566/2011.**

**EXHIBIT P5: TRUE PHOTOSTAT COPY OF APPEAL FILED BY THE PETITIONER
BEFORE THE APPELLATE TRIBUNAL CHALLENGING ASSEMENT FOR
THE PERIOD 2006/2007.**

**EXHIBIT P6: TRUE PHOTOSTAT COPY OF THE APPEAL FILED BY THE
PETITIONER BEFORE THE APPELLATE TRIBUNAL CHALLENGING
ASSESSMENT FOR THE PERIOD OF 2007-2008.**

**EXHIBIT P7: TRUE COPY OF TREATMENT CERTIFICATE ISSUED FROM SREE
CHITHIRA TRIBUNAL INSTITUTE FOR MEDICAL SCIENCE AND
TECHNOLOGY.**

**EXHIBIT P8: TRUE COPY OF ORDER OF THE TRIBUNAL DISMISSING THE
APPEAL FILED CHALLENGING THE ASSESSMENT ORDER FOR THE
PERIOD 2006-2007.**

**EXHIBIT P9: TRUE COPY OF ORDER OF THE TRIBUNAL DISMISSING THE APPEAL
FILED CHALLENGING THE ASSESSMENT ORDER FOR THE PERIOD
OF 2007-2008.**

**EXHIBIT P 10: TRUE COPY OF THE SHOW CAUSE NOTICE DATED 2.2.2015
REFERRING REVENUE RECOVERY NOTICE DATED 3.12.2010 FOR
THE PERIOD 06-07.**

**EXHIBIT P11: TRUE COPY OF THE REVENUE RECOVERY NOTICE
DATED 26.11.2010 ISSUED TO THE PETITIONER FOR THE PERIOD
2007-2008.**

**EXHIBIT P12: TRUE COPY OF APPLICATION FOR RESTORATION OF APPEAL
FILED CHALLENGING THE ASSESSMENT ORDER FOR THE PERIOD
OF 2006-2007.**

W.P(C) NO.9000/2015

**EXHIBIT P13:TRUE COPY OF APPLLCATION FOR RESTORATION OF APPEAL
FILED CHALLENGING THE ASSESSMENT ORDEER FOR THE
PERIOD 2007-2008..**

**EXHIBIT.P14:TRUE COPY OF BANK STATEMENT SHOWING THE WTHDRAWAL OF
AN AMOUNT OF RS.1,74,522/- BY THE RESPONDENT FOR THE
PERIOD 2006-2007.**

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.9000 of 2015

.....
Dated this the 20th day of March, 2015

J U D G M E N T

Two appeals filed by the petitioner before the Appellate Tribunal under the Kerala Value Added Tax Act, were dismissed by Exts.P8 and P9 orders. Thereupon, the petitioner has filed Exts.P12 and P13 applications for restoration of the said appeals before the Appellate Tribunal. The grievance of the petitioner in the writ petition is that pending consideration of the restoration application by the Tribunal, steps are being pursued for recovery of the amounts confirmed against the petitioner by the orders of the authorities below, pursuant to Exts.P10 and P11 revenue recovery notices. It is the submission of the counsel for the petitioner, that the petitioner has already paid 1/3rd of the amounts confirmed against the petitioner by the orders against which appeals were filed, during the pendency of the proceedings before the Tribunal.

2. I have heard the learned counsel for the petitioner and the learned Government Pleader for the respondents.

On a consideration of the facts and circumstances of the case

as also the submissions made across the bar, and taking note of the contention of the petitioner that he has already paid a portion of the amounts confirmed against him, I dispose the writ petition with a direction to the 3rd respondent Tribunal to consider and pass orders on Exts.P12 and P13 applications preferred by the petitioner within a period of two months from the date of receipt of a copy of this judgment.

I make it clear that recovery steps for recovery of the balance amounts confirmed against the petitioner, by the orders against which the appeals have been filed, shall be kept in abeyance till such time as the Tribunal passes orders as directed above, and communicates the same to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns

