

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 23RD DAY OF MARCH 2015/2ND CHAITHRA, 1937

WP(C).No. 9132 of 2015 (N)

PETITIONER:

**D.SUDEVAN, M/S.SARAVANA RESIDENCY,
12/262, SARAVANA TOWER, HPO ROAD,
SULTANPET, PALAKKAD.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER (LUXURY TAX),
OFFICE OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, PALAKKAD - 678 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD - 678 001.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD - 678 001.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 23-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

WP(C).No. 9132 of 2015 (N)

APPENDIX

PETITIONER'S EXHIBITS:

**EXHIBIT P1 : TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2013-14 DATED 19.1.2015.**

**EXHIBIT P2 : TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DATED 7.3.2015.**

**EXHIBIT P3 : TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT DATED 7.3.2015.**

**EXHIBIT P4 : TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF THE
REVENUE RECOVERY ACT ISSUED BY 3RD RESPONDENT FOR THE
YEAR 2013-14 DATED 9.3.2015.**

RESPONDENT'S EXHIBITS: - NIL

/TRUE COPY/

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.9132 of 2015

.....
Dated this the 23rd day of March, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Kerala Tax on Luxuries Act, the petitioner has preferred Ext.P2 appeal and Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that, even prior to considering the stay petition by the 2nd respondent, recovery steps have been initiated against him through Ext.P4 demand notice, for recovery of the amounts confirmed by Ext.P1 assessment order.

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

- i. The 2nd respondent shall consider and pass orders on Ext.P3 stay petition within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Coercive steps pursuant to Ext.P4 notice shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 2nd respondent shall be a reasoned one advertent to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns

