

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 24TH DAY OF MARCH 2015/3RD CHAITHRA, 1937

WP(C).No.9394 of 2015 (Y)

PETITIONER:

**BINO GOPINATH,AGED 44 YEARS,
S/O.GOPINATH,BHASURI HOUSE,
KURINJIKKAL LANE,AYYANTHOLE,
THRISSUR DISTRICT,PREVIOUSLY
RESIDING AT A8 MAITHRI PARK,
AYYANTHOLE P.O,THRISSUR.**

BY ADV. SRI.RAJIT

RESPONDENTS:

- 1. DISTRICT COLLECTOR,COLLECTORATE,
AYYANTHOLE,THRISSUR DISTRICT-680001.**
- 2. DEPUTY TAHSILDAR (RR),THRISSUR TALUK,
THRISSUR DISTRICT-680001.**
- 3. DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAX,
THRISSUR-680004.**
- 4. COMMERCIAL TAX OFFICER (WC-LT)-I,
OFFICE OF THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR-680004.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 24-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

pk

W.P(C) NO.9394/2015

APPENDIX

PETITIONER'S EXHIBITS:

**EXT.P1:TRUE COPY OF THE FINAL ORDER BEARING NO.32081690327/2012-13
DATED 31.12.2014 PASSED BY THE 3RD RESPONDENT.**

**EXT.P2:TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE 2ND
RESPONDENT DATED 28.2.2015.**

**EXT.P3:TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
3RD RESPONDENT DATED 20.3.2015.**

**EXT.P4:TRUE COPY OF THE APPLICATION DATED 20.3.2015 FOR CONDONATION
OF DELAY.**

**EXT.P5:TRUE COPY OF THE STAY APPLICATION FILED BY THE PETITIONER
DATED 20.3.2015 BEFORE THE 3RD RESPONDENT.**

**EXT.P6:TRUE COPY OF THE APPLICATION FILED BY THE PETITIONER
DATED 20.3.2015 FOR ADVANCE HEARING.**

RESPONDENT'S EXHIBITS: **NIL**

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.9394 OF 2015 (Y)

Dated this the 24th day of March, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Kerala Value Added Tax Act, the petitioner had preferred Ext.P3 appeal, Ext.P4 delay condonation petition and Ext.P5 stay petition before the 3rd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps will be initiated for recovery of the amounts confirmed against the petitioner by Ext.P1 assessment 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 Ext.P4 delay condonation petition and Ext.P5 stay

petition 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.P1 assessment 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