

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 31ST DAY OF MARCH 2015/10TH CHAITHRA, 1937

WP(C).No. 10470 of 2015 (G)

PETITIONER(S):

**HOTEL VOYAGE,
REPRESENTED BY THEIR MANAGER
MR.NINAN JOHN, SKY HOTEL CUM
SHOPPING ARCADE (CLUB 7), DOOR NO.19/10 AND
19/11, M.C. ROAD, THIRUVALLA-689 101.**

**BY ADVS.SRI.PHILIP T.VARGHESE,
SRI.THOMAS T.VARGHESE,
SMT.ACHU SUBHA ABRAHAM,
SMT.K.R.MONISHA.**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
THIRUVALLA-689 101.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM-691 001.**
- 3. THE DEPUTY TAHSILDAR (REVENUE RECOVERY),
TALUK OFFICE, THIRUVALLA-689 101.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 31-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- | | |
|----------------|--|
| EXT.P1 | COPY OF THE CERTIFICATE OF REGISTRATION ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER DATED 18/06/2007. |
| EXT.P2 | COPY OF THE LETTER SUBMITTED BY THE PETITIONER TO THE 1ST RESPONDENT DATED 16/12/2012. |
| EXT.P3 | COPY OF THE CERTIFICATE OF REGISTRATION ISSUED BY THE 1ST RESPONDENT TO SKY HOTEL CUM SHOPPING ARCADE DATED 10/05/2013. |
| EXT.P4 | COPY OF THE CERTIFICATE OF REGISTRATION ISSUED BY THE 1ST RESPONDENT TO MRS.SANGEETHA JACOB JOHN DATED 10/05/2013. |
| EXT.P5 | COPY OF THE REPLY SUBMITTED BY THE PETITIONER TO THE 1ST RESPONDENT DATED 25/10/2014. |
| EXT.P6 | COPY OF THE ASSESSMENT ORDER FOR 2007-2008 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER DATED 22/11/2014. |
| EXT.P6A | COPY OF THE ASSESSMENT ORDER FOR 2008-2009 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER DATED 22/11/2014. |
| EXT.P6B | COPY OF THE ASSESSMENT ORDER FOR 2009-2010 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER DATED 22/11/2014. |
| EXT.P6C | COPY OF THE ASSESSMENT ORDER FOR 2010-2011 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER DATED 22/11/2014. |
| EXT.P6D | COPY OF THE ASSESSMENT ORDER FOR 2011-2012 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER DATED 22/11/2014. |
| EXT.P7 | COPY OF THE APPEAL FOR 2007-2008 SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT DATED 23/12/2014. |
| EXT.P7A | COPY OF THE APPEAL FOR 2008-2009 SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT DATED 23/12/2014. |
| EXT.P7B | COPY OF THE APPEAL FOR 2009-2010 SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT DATED 23/12/2014. |

- EXT.P7C COPY OF THE APPEAL FOR 2010-2011 SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT DATED 23/12/2014.**
- EXT.P7D COPY OF THE APPEAL FOR 2011-2012 SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT DATED 23/12/2014.**
- EXT.P8 COPY OF THE PETITION FOR STAY RELATING TO 2007-2008 SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT DATED 23/12/2014.**
- EXT.P8A COPY OF THE PETITION FOR STAY RELATING TO 2008-2009 SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT DATED 23/12/2014.**
- EXT.P8B COPY OF THE PETITION FOR STAY RELATING TO 2009-2010 SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT DATED 23/12/2014.**
- EXT.P8C COPY OF THE PETITION FOR STAY RELATING TO 2010-2011 SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT DATED 23/12/2014.**
- EXT.P8D COPY OF THE PETITION FOR STAY RELATING TO 2011-2012 SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT DATED 23/12/2014.**
- EXT.P9 COPY OF THE APPLICATION FOR EARLY HEARING FOR THE 2007-2008 SUBMITTED BY THE PETITIONER TO THE RESPONDENT DATED 23/12/2014.**
- EXT.P9A COPY OF THE APPLICATION FOR EARLY HEARING FOR THE 2008-2009 SUBMITTED BY THE PETITIONER TO THE RESPONDENT DATED 23/12/2014.**
- EXT.P9B COPY OF THE APPLICATION FOR EARLY HEARING FOR THE 2009-2010 SUBMITTED BY THE PETITIONER TO THE RESPONDENT DATED 23/12/2014.**
- EXT.P9C COPY OF THE APPLICATION FOR EARLY HEARING FOR THE 2010-2011 SUBMITTED BY THE PETITIONER TO THE RESPONDENT DATED 23/12/2014.**
- EXT.P9D COPY OF THE APPLICATION FOR EARLY HEARING FOR THE 2011-2012 SUBMITTED BY THE PETITIONER TO THE RESPONDENT DATED 23/12/2014.**

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- EXT.P10** COPY OF THE NOTICE IN FORM NO.1 NO.2015/211/3/500 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 16/03/2015.
- EXT.P10A** COPY OF THE NOTICE IN FORM NO.1 NO.2015/207/3/500 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 16/03/2015.
- EXT.P10B** COPY OF THE NOTICE IN FORM NO.1 NO.2015/208/3/500 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 16/03/2015.
- EXT.P10C** COPY OF THE NOTICE IN FORM NO.1 NO.2015/209/3/500 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 16/03/2015.
- EXT.P10D** COPY OF THE NOTICE IN FORM NO.1 NO.2015/210/3/500 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 16/03/2015.
- EXT.P11** COPY OF THE NOTICE IN FORM NO.10 NO.2015/211/3/500 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 16/03/2015.
- EXT.P11A** COPY OF THE NOTICE IN FORM NO.10 NO.2015/207/3/500 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 16/03/2015.
- EXT.P11B** COPY OF THE NOTICE IN FORM NO.10 NO.2015/208/3/500 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 16/03/2015.
- EXT.P11C** COPY OF THE NOTICE IN FORM NO.10 NO.2015/209/3/500 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 16/03/2015.
- EXT.P11D** COPY OF THE NOTICE IN FORM NO.10 NO.2015/210/3/500 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 16/03/2015.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

PA. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 10470 of 2015

Dated this the 31st day of March, 2015

JUDGMENT

The Petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003, hereinafter referred to as 'KVAT Act'. Against Ext.P6 series of assessment orders passed under the KVAT Act, the petitioner preferred Ext.P7 series of appeals and Ext.P8 series of stay petitions before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petitions by the 2nd respondent, recovery steps have been initiated against him through Exts.P10 series of demand notices, for recovery of the amount confirmed in the assessment orders.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on Ext.P8 series of stay petitions, preferred by the petitioner before him, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner. The

recovery steps for recovery of amounts confirmed against the petitioner by Ext.P6 series of orders, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Ext.P8 series of stay petitions and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

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