

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 6TH DAY OF APRIL 2015/16TH CHAITHRA, 1937

WP(C).No. 11059 of 2015 (F)

PETITIONER :

**ABDUL MANAF, AGED 32 YEARS,
KHADEEJA MANZIL, KANAKKALLIL, AMBALAPPUZHA
ALEPPEY DISTRICT
REPRESENTED BY HIS POWER OF ATTORNEY HOLDER,
MUTHAHIRA BAI, W/O.ABDUL MANAF, KANAKKALIL
KHADEEJA MANZIL, KAKKAZHOM P.O., ALAPPUZHA - 5.**

**BY ADVS.SRI.K.M.FIROZ
SMT.M.SHAJNA
SRI.S.KANNAN**

RESPONDENTS:-:

- 1. COMMERCIAL TAX OFFICER,
IST CIRCLE, ALAPPUZHA - 688 001.**
- 2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM - 691 001.**
- 3. DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ALAPPUZHA - 688 001.**
- 4. DEPUTY TAHSILDAR,
REVENUE RECOVERY, AMBALAPUZHA TALUK,
AMBALAPPUZHA - 688 561.**
- 5. THE TAHSILDAR,
AMBALAPUZHA TALUK, AMBALAPUZHA - 688 561.**

**R1TO R5 BY SENIOR GOVERNMENT PLEADER
SMT. SOBHA ANNAMMA EAPPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06-04-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT P1: A TRUE COPY OF THE ASSESSMENT ORDER DATED 01.07.2014 FOR THE YEAR 2011-12 PASSED BY THE 1ST RESPONDENT ALONG WITH DEMAND NOTICE.**
- EXHIBIT P1(A): A TRUE COPY OF THE ASSESSMENT ORDER DATED 01.07.2014 FOR THE YEAR 2012-13 PASSED BY THE 1ST RESPONDENT ALONG WITH DEMAND NOTICE.**
- EXHIBIT P1(B): A TRUE COPY OF THE ASSESSMENT ORDER DATED 11.07.2014 FOR THE YEAR 2013-14 PASSED BY THE 1ST RESPONDENT ALONG WITH DEMAND NOTICE.**
- EXHIBIT P2: A TRUE COPY OF THE APPEAL DATED 18.12.2014 FOR THE YEAR 2011-12 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P2(A): A TRUE COPY OF THE APPEAL DATED 18.12.2014 FOR THE YEAR 2011-12 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P2(B): A TRUE COPY OF THE APPEAL DATED 18.12.2014 FOR THE YEAR 2011-12 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P3: A TRUE COPY OF THE DELAY CONDONATION PETITION DATED 18.12.2014 FOR THE YEAR 2011-12 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P3(A): A TRUE COPY OF THE DELAY CONDONATION PETITION DATED 19.12.2014 FOR THE YEAR 2012-13 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P3(B): A TRUE COPY OF THE DELAY CONDONATION PETITION DATED 18.12.2014 FOR THE YEAR 2013-14 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P4: A TRUE COPY OF THE APPLICATION FOR ADVANCING THE HEARING OF THE APPEAL DATED 18.12.2014 FOR THE YEAR 2011-12 PREFERRED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P4(A): A TRUE COPY OF THE APPLICATION FOR ADVANCING THE HEARING OF THE APPEAL DATED 19.12.2014 FOR THE YEAR 2012-13 PREFERRED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P4(B): A TRUE COPY OF THE APPLICATION FOR ADVANCING THE HEARING OF THE APPEAL DATED 19.12.2014 FOR THE YEAR 2013-14.**
- EXHIBIT P5: A TRUE COPY OF THE PENALTY ORDER DATED 27.06.2014 FOR THE YEAR 2011-12 PASSED BY THE 1ST RESPONDENT ALONG WITH DEMAND NOTICE.**

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- EXHIBIT P5(A): A TRUE COPY OF THE PENALTY ORDER DATED 01.07.2014 FOR THE YEAR 2012-13 PASSED BY THE 1ST RESPONDENT ALONG WITH DEMAND NOTICE.**
- EXHIBIT P5(B): A TRUE COPY OF THE PENALTY ORDER DATED 11.07.2014 FOR THE YEAR 2013-14 PASSED BY THE 1ST RESPONDENT ALONG WITH DEMAND NOTICE.**
- EXHIBIT P6: A TRUE COPY OF THE REVISION PETITION DATED 18.12.2014 FOR THE YEAR 2011-12 SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.**
- EXHIBIT P6(A): A TRUE COPY OF THE REVISION PETITION DATED 18.12.2014 FOR THE YEAR 2012-13 SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.**
- EXHIBIT P6(B): A TRUE COPY OF THE REVISION PETITION DATED 18.12.2014 FOR THE YEAR 2013-14 SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.**
- EXHIBIT P7: A TRUE COPY OF THE DELAY CONDONATION PETITION DATED 18.12.2014 FOR THE YEAR 2011-12 SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.**
- EXHIBIT P7(A): A TRUE COPY OF THE DELAY CONDONATION PETITION DATED 18.12.2014 FOR THE YEAR 2012-13 SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.**
- EXHIBIT P7(B): A TRUE COPY OF THE DELAY CONDONATION PETITION DATED 18.12.2014 FOR THE YEAR 2013-14 SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.**
- EXHIBIT P8: A TRUE COPY OF THE APPLICATION FOR ADVANCING THE HEARING OF THE APPEAL DATED 18.12.2014 FOR THE YEAR 2011-12 SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.**
- EXHIBIT P8(A): A TRUE COPY OF THE APPLICATION FOR ADVANCING THE HEARING OF THE APPEAL DATED 18.12.2014 FOR THE YEAR 2012-13 SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.**
- EXHIBIT P8(B): A TRUE COPY OF THE APPLICATION FOR ADVANCING THE HEARING OF THE APPEAL DATED 18.12.2014 FOR THE YEAR 2011-12 SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.**
- EXHIBIT P9: A TRUE COPY OF THE DEMAND NOTICE IN FORM NO.1 AND 10 NO.2014/39058/4 DATED 20.09.2014 ISSUED BY THE 4TH RESPONDENT.**
- EXHIBIT P9(A): A TRUE COPY OF THE DEMAND NOTICE IN FORM NO.1 AND 10 NO.2014/39060/4 DATED 20.09.2014 ISSUED BY THE 4TH RESPONDENT.**
- EXHIBIT P9(B): A TRUE COPY OF THE DEMAND NOTICE IN FORM NO.1 AND 10 NO.2014/39059/4 DATED 20.09.2014 ISSUED BY THE 4TH RESPONDENT.**

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**EXHIBIT P9(C): A TRUE COPY OF THE DEMAND NOTICE IN FORM NO.1 AND 10
NO.2014/39062/4 DATED 20.09.2014 ISSUED BY THE 4TH
RESPONDENT.**

**EXHIBIT P9(D): A TRUE COPY OF THE DEMAND NOTICE IN FORM NO.1 AND 10
NO.2014/39063/4 DATED 20.09.2014 ISSUED BY THE 4TH
RESPONDENT.**

**EXHIBIT P10: A TRUE COPY OF THE SALE NOTICE IN FORM NO.16 DATED 26.02.2015
ISSUED BY THE 5TH RESPONDENT.**

**EXHIBIT P10(A): A TRUE COPY OF THE ATTACHMENT NOTICE IN FORM NO.II DATED
26.02.2015 ISSUED BY THE 5TH RESPONDENT.**

**EXHIBIT P11: A TRUE COPY OF THE VIZA ISSUED BY THE UNITED ARAB EMIRATES,
MINISTRY OF INTERIOR, GENERAL DIRECTORATE OF RESIDENCE &
FOREIGNERS AFFAIRS TO THE PETITIONER.**

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.S. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.11059 OF 2015 (F)

Dated this the 6th day of April, 2015

J U D G M E N T

Aggrieved by Ext.P1 series of assessment orders and Ext.P5 series of penalty orders, under the KVAT Act, the petitioner had preferred Ext.P2 series of appeals before the 2nd respondent and Ext.P6 series of revision petitions before the 3rd respondent. Along with the appeals, the petitioner has also preferred Ext.P3 series and Ext.P7 series of delay condonation petitions and Ext.P4 series and Ext.P8 series of early hearing petitions before the 2nd and 3rd respondents respectively. The relief sought for by the petitioner in the writ petition is for a direction to the 2nd and 3rd respondents to consider and pass orders on Ext.P3 series and Ext.P7 series of delay condonation petitions and Ext.P4 series and Ext.P8 series of early hearing petitions that are currently pending before the 2nd and 3rd respondents respectively, within a specified time frame.

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

respondents.

On a consideration of the facts and circumstances of the case as also the submissions made across the Bar and also taking note of the plea of urgency projected on behalf of the petitioner, I dispose the writ petition with the following direction:

The 2nd and 3rd respondents shall consider and pass orders on Ext.P3 series and Ext.P7 series of delay condonation petitions and Ext.P4 series and Ext.P8 series of early hearing petitions pending before them, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp