

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 10TH DAY OF APRIL 2015/20TH CHAITHRA, 1937

WP(C).No. 12162 of 2015 (U)

PETITIONER(S):

**KENTON LEISURE SERVICE (P) LTD
ATTINKUZHY, KAZHAKKUTTAM, THIRUVANANTHAPURAM-695 582
REPRESENTED BY ITS GENERAL MANAGER
MR.T.N. SREEKUMAR MENON**

**BY ADVS.SRI.ANIL D. NAIR
SRI.R.SREEJITH
SMT.C.S.SULEKHA BEEVI
SMT.ROSIE ATHULYA JOSEPH
SMT.O.A.NURIYA**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER (LUXURY TAX),
DEPARTMENT OF COMMERCIAL TAXES
THIRUVANANTHAPURAM - 695 001**
- 2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, THIRUVANANTHAPURAM-695 001**
- 3. THE STATE OF KERALA, REPRESENTED BY ITS SECRETARY (TAXES)
THIRUVANANTHAPURAM- 695 001**

R BY GOVERNMENT PLEADER, SMT. SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
10-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:-

- EXHIBIT P1** TRUE COPY OF THE ASSESSMENT ORDER FOR THE A.Y. 2010-11 DATED 27.02.2015 ISSUED TO THE PETITIONER BY THE 1ST RESPONDENT.
- EXHIBIT P2** TRUE COPY OF THE ASSESSMENT ORDER FOR THE A.Y. 2011-12 DATED 27.02.2015 ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.
- EXHIBIT P3** TRUE COPY OF THE APPEAL FOR THE A.Y. 2010-11 BEFORE THE 2ND RESPONDENT.
- EXHIBIT P4** TRUE COPY OF THE APPEAL FOR THE A.Y. 2011-12 BEFORE THE 2ND RESPONDENT.
- EXHIBIT P5** TRUE COPY OF THE STAY PETITION FOR THE A.Y. 2010-11 BEFORE THE 2ND RESPONDENT.
- EXHIBIT P6** TRUE COPY OF THE STAY PETITION FOR THE A.Y. 2011-12 BEFORE THE 2ND RESPONDENT.

RESPONDENT'S EXHIBITS:-

NIL

// True copy //

PA to Judge

das

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 12162 of 2015

Dated this the 10th day of April, 2015

JUDGMENT

The Petitioner is an assessee under the Kerala Tax on Luxuries Act. Against Exts.P1 and P2 assessment orders passed under the Act, the petitioner preferred Exts.P3 and P4 appeals and Exts. P5 and P6 stay petitions before the 2nd respondent. The grievance of the petitioner is that even before considering the stay petitions, the respondents are taking steps to recover the amounts confirmed against the petitioner by Exts.P1 & P2 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 Exts.P5 & P6 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 Exts.P1 & P2 orders, shall be kept in abeyance till

W.P.(C). No. 12162 of 2015

such time as the 2nd respondent passes orders, as directed, in Exts.P5 & P6 stay petitions and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das