

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 19TH DAY OF MAY 2015/29TH VAISAKHA, 1937

WP(C).No. 14708 of 2015 (K)

PETITIONER(S):

**M/S. ALLEPPEY LAKES AND LAGOONS TOURISM(P) LTD
DTPC BUILDING, SANATHAPURAM, ALAPPUZHA
MANAGING DIRECTOR OF THE PETITIONER**

**BY ADVS.SRIANIL D. NAIR
SRI.R.SREEJITH
SMT.ROSIE ATHULYA JOSEPH
SMT.O.A.NURIYA**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER
COMMERCIAL TAXES, ALAPPUZHA 688001**
- 2. THE KERALA SALE TAX APPELLATE TRIBUNAL
ADL.BENCH, KOTTAYAM 686001**
- 3. THE STATE OF KERALA
REPRESENTED BY ITS SECRETARY, (TAXES)
THIRUVANANTHAPURAM 695001**

R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
19-05-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1:TRUE COPY OF THE ORDER ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT FOR THE ASSESSMENT YEAR 2004-05

EXT.P2:TRUE COPY OF THE ORDER ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT FOR THE ASSESSMENT YEAR 2005-06

EXT.P3:TRUE COPY OF THE COMMON APPELLATE ORDER DATED 10.03.2015 ISSUED TO THE PETITIONER BY THE 2ND RESPONDENT FOR THE ASSESSMENT YEAR 2004-05 AND 2005-06

EXT.P4:TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE A.Y.2004-05

EXT.P5:TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE A.Y.2005-06

EXT.P6:TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE A.Y.2004-05

EXT.P7:TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE A.Y.2005-06

RESPONDENT(S)' EXHIBITS: NIL

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.14708 OF 2015 (K)

Dated this the 19th day of May, 2015

J U D G M E N T

Against Ext.P3 appellate order under the Kerala Tax on Luxuries Act for the assessment years 2004-05 and 2005-06, the petitioner has preferred Exts.P4 and P5 appeals and also Exts.P6 and P7 stay petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petitions, the respondents are initiating coercive steps for recovery of the amounts confirmed against the petitioner by Ext.P3 appellate order for the aforementioned years.

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 2nd respondent shall consider and pass orders on Exts.P6 and P7 stay petitions within a period of one month 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 by Ext.P3 appellate order for the assessment years 2004-05 and 2005-06, shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp