

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 3RD DAY OF JULY 2015/12TH ASHADHA, 1937

WP(C).No. 20037 of 2015 (D)

PETITIONER :

**M/S.KERALEEYAM AYURVEDIC RESORTS
THATTAMPALLY, AVALAKUNNU P.O., ALAPPUZHA
REPRESENTED BY ITS MANAGING DIRECTOR.**

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

RESPONDENTS :

**1. THE INTELLIGENCE OFFICER,
SQUAD-III, COMMERCIAL TAXES, ALAPPUZHA
PIN-688 001.**

**2. THE DEPUTY COMMISSIONER
ALAPPUZHA-688 001.**

**3. THE DEPUTY COMMISSIONER
KOLLAM-691 001.**

**4. THE DEPUTY TAHSILDAR
AMBALAPUZHA-688 101.**

**R1 TO R4 BY SENIOR GOVERNMENT PLEADER
SMT. SHOBA ANNAMMA EAPPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 03-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1: TRUE COPY OF THE PENALTY ORDER FOR THE AY 2013-14.
- EXT.P2: TRUE COPY OF THE PENALTY ORDER FOR THE AY 2014-15.
- EXT.P3: TRUE COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT FOR THE YEAR 2013- 14.
- EXT.P4: TRUE COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT FOR THE YEAR 2014-15.
- EXT.P5: TRUE COPY OF STAY PETITION FILED BEFORE THE 2ND
RESPONDENT FOR THE YEAR 2013- 14.
- EXT.P6: TRUE COPY OF STAY PETITION FILED BEFORE THE 2ND
RESPONDENT FOR THE YEAR 2014-15.
- EXT.P7: TRUE COPY OF THE LETTER OF THE 2ND RESPONDENT
DATED 18/5/2015.
- EXT.P8: TRUE COPY OF THE NOTICE OF THE 4TH RESPONDENT
DATED 17/6/2015.
- EXT.P9: TRUE COPY OF THE NOTICE OF THE 4TH RESPONDENT
DATED 17/6/2015.

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.20037 of 2015

Dated this the 3rd day of July, 2015

J U D G M E N T

The petitioner impugning penalty proceedings under the Kerala Tax on Luxuries Act, 1976 approached the 2nd respondent by filing revision.

2. According to the petitioner, those files have been transmitted to the Deputy Commissioner of Appeals, Kollam. It appears that, the petitioner has also moved a stay application.

3. In that view of the matter, the Deputy Commissioner of Appeals, Kollam is directed to consider the stay application within a period of six weeks from the date of receipt of a copy of this judgment, after notice to the petitioner. Till disposal of the stay application as above, all coercive proceedings based on the penalty proceedings shall be deferred. The petitioner shall produce a copy of this judgment before the Deputy Commissioner Appeals, Kollam for compliance within ten days.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.