

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 23RD DAY OF DECEMBER 2015/2ND POUSHA, 1937

WP(C).No. 26552 of 2015 (T)

PETITIONER:

**J.K.M. HOTELS AND RESORTS,
KUNDANNOOR JN, KOCHI-683304,
REPRESENTED BY ITS MANAGING PARTNER,
JOSE CYRIAC, RESIDING AT PANAMKUZHIYIL HOUSE,
S.R.M.ROAD, KOCHI-682018.**

**BY ADVS.SRI.DIPU.R
SRI.SANAL P.RAJ
SMT.P.A.PRIYA
SMT.DHANYA BABU**

RESPONDENT(S):

- 1. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
KAKKANAD, ERNAKULAM - 682 030.**
- 2. COMMERCIAL TAX OFFICER,
LUXURY TAXES, ERNAKULAM - 682 030.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KAKKANADU,
ERNAKULAM - 682 030.**

BY GOVERNMENT PLEADER SMT.LILLY.K.T

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 23-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

WP(C).No. 26552 of 2015 (T)

APPENDIX

PETITIONER(S)' EXHIBITS:

- P1 : TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
IST RESPONDENT.
- P2 : TRUE COPY OF THE CHALAN ISSUED TO THE PETITIONER.
- P3 : TRUE COPY OF THE PETITIONER'S STAY APPLICATION.
- P4 : TRUE COPY OF THE CHALAN ISSUED TO THE PETITIONER.
- P5 : TRUE COPY OF THE DEMAND NOTICE UNDER SECITON 7, DATED 18.3.15.
- P6 : TRUE COPY OF ASSESSMENT ORDER NO.320743/NC/2013-14
DATED 30.9.2014.

RESPONDENT(S)' EXHIBITS: NIL

//TRUE COPY//

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.
.....
W.P.(C).No.26552 of 2015
.....
Dated this the 23rd day of December, 2015

J U D G M E N T

Against Ext.P6 assessment order under the Kerala Tax on Luxuries Act, the petitioner has preferred Ext.P1 appeal and Ext.P3 stay petition before the 1st respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P6 assessment order.

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

- i. The 1st respondent shall consider and pass orders on Ext.P3 stay petition within a period

of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Recovery steps for recovery of amounts confirmed against petitioner by Ext.P6 assessment order shall be kept in abeyance till such time as orders are passed by the 1st respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

W.P.(C). No.26552 of 2015