

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 3RD DAY OF SEPTEMBER 2015/12TH BHADRA, 1937

WP(C).No. 26581 of 2015 (W)

PETITIONER :

**MIR HOLISTICS PVT LTD.,
REPRESENTED BY ITS MANAGING DIRECTOR, ARUN KUMAR,
CORPORATE OFFICE, DOOR NO.41/2073D, KALABHAVAN ROAD,
ERNAKULAM NORTH, COCHIN-682 018 .**

**BY ADVS.SRI.K.BALACHANDRAN (MANGALATH)
SRI.RAJESH NAIR
SRI.BIJOY CHANDRAN**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER (LT),
ALAPPUZHA, O/O.THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, MELUVALLIL BUILDING, KALLUPALAM,
ALAPPUZHA, PIN -688 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM, BAPUJI NAGAR,
ASRAMOM, KOLLAM.**
- 3. DEPUTY TAHSILDAR,
AMBALAPPUZHA, ALAPPUZHA DISTRICT, PIN -688 001.**

BY GOVERNMENT PLEADER SRI.LIJU V. STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 03-09-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT-P1: COPY OF THE PENALTY ORDER DATED 12.03.2015 IN RELATION TO THE PERIOD 2013-2014.
- EXHIBIT-P2: COPY OF THE PENALTY ORDER DATED 12.03.2015 IN RELATION TO THE PERIOD 2014-2015.
- EXHIBIT-P3: COPY OF THE APPEAL DATED 24.07.2015 FILED AGAINST EXHIBIT-P1 ORDER.
- EXHIBIT-P4: COPY OF THE APPEAL DATED 24.07.2015 FILED AGAINST P2 ORDER.
- EXHIBIT-P5: COPY OF THE STAY PETITION DATED 24.07.15 FILED IN EXHIBIT P3 APPEAL.
- EXHIBIT-P6: COPY OF THE STAY PETITION DATED 24.07.15 FILED IN EXHIBIT P4 APPEAL.
- EXHIBIT-P7: COPY OF THE PETITION DATED 24.07.15 PRAYING FOR CONDONING DELAY FILED IN EXHIBIT-P3 APPEAL.
- EXHIBIT-P8: COPY OF THE PETITION DATED 24.07.15 PRAYING FOR CONDONING DELAY FILED IN EXHIBIT P4 APPEAL.
- EXHIBIT-P9: COPY OF THE R.R.NOTICE DATED 20.05.15 ISSUED U/S. 7 OF THE R.R.ACT IN IMPLEMENTATION OF EXHIBIT-P1.
- EXHIBIT-P10: COPY OF THE R.R.NOTICE DATED 20.05.15 ISSUED U/S.34 OF THE RR ACT IN IMPLEMENTATION OF EXHIBIT P1.
- EXHIBIT-P11: COPY OF THE R.R.NOTICE DATED 19.05.15 ISSUED U/S.7 OF THE RR ACT IN IMPLEMENTATION OF EXHIBIT-P2.
- EXHIBIT-P12: COPY OF THE R.R.NOTICE DATED 19.05.15 ISSUED U/S.34 OF THE RR ACT IN IMPLEMENTATION OF EXHIBIT-P2.

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 26581 of 2015

Dated this the 3rd day of September, 2015

JUDGMENT

Against Ext.P1 order of penalty passed under the Kerala Tax on Luxuries Act, 1976, the petitioner preferred Exts.P3 and P4 appeals and Exts.P5 and P6 stay petitions along with Exts.P7 and P8 petitions for delay condition before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Exts.P9 to P12 revenue recovery notices, for recovery of the amount confirmed in the assessment 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 and P6 stay petitions along with Exts.P7 and P8 petitions for delay condonation, preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. The recovery steps

pursuant to Exts.P9 to P12 for recovery of amounts confirmed against the petitioner by Ext.P1 order, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

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