

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. 26594 of 2015 (Y)

PETITIONER(S):

**MIR HOLISTICS PVT LTD,
REPRESENTED BY ITS MANAGING DIRECTOR, ARUN KUMAR,
CORPORATE OFFICE, DOOR NO.41/2073D, KALABHAVAN ROAD,
ERNAKULAM NORTH, COCHIN-682018.**

**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 688001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM, BAPUJI NAGAR,
ASRAMOM, KOLLAM.**
- 3. DEPUTY TAHSILDAR,
AMBALAPPUZHA, ALAPPUZHA DISTRICT, PIN 688001.**

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:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT-P1:** COPY OF THE ASSESSMENT ORDER DATED 08.12.2014 IN RELATION TO THE YEAR 2010-11.
- EXHIBIT-P2:** COPY OF THE ASSESSMENT ORDER DATED 01.12.2014 IN RELATION TO THE YEAR 2011-12.
- EXHIBIT-P3:** COPY OF THE ASSESSMENT ORDER DATED 08.12.2014 IN RELATION TO THE YEAR 2012-13.
- EXHIBIT-P4:** COPY OF THE APPEAL DATED 19.03.2015 FILED AGAINST EXHIBITS P1 ORDER.
- EXHIBIT-P5:** COPY OF THE APPEAL DATED 19.03.2015 FILED AGAINST EXHIBITS P2 ORDER.
- EXHIBIT-P6:** COPY OF THE APPEAL DATED 19.03.2015 FILED AGAINST EXHIBITS P3 ORDER.
- EXHIBIT-P7:** COPY OF THE STAY PETITION DATED 19.03.15 FILED IN EXHIBIT-P4 APPEAL.
- EXHIBIT-P8:** COPY OF THE STAY PETITION DATED 19.03.15 FILED IN EXHIBIT-P5 APPEAL.
- EXHIBIT-P9:** COPY OF THE STAY PETITION DATED 19.03.15 FILED IN EXHIBIT-P6 APPEAL.
- EXHIBIT-P10:** COPY OF THE R.R.NOTICE DATED 24.03.15 ISSUED U/S.7 OF THE RR ACT IN IMPLEMENTATION OF EXHIBIT-P1.
- EXHIBIT-P11:** COPY OF THE R.R.NOTICE DATED 24.03.15 ISSUED U/S.34 OF THE RR ACT IN IMPLEMENTATION OF EXHIBIT-P1.
- EXHIBIT-P12:** COPY OF THE R.R.NOTICE DATED 24.03.15 ISSUED U/S.7 OF THE RR ACT IN IMPLEMENTATION OF EXHIBIT-P2.
- EXHIBIT-P13:** COPY OF THE R.R.NOTICE DATED 24.03.15 ISSUED U/S.34 OF THE RR ACT IN IMPLEMENTATION OF EXHIBIT-P2.
- EXHIBIT-P14:** COPY OF THE R.R.NOTICE DATED 24.03.15 ISSUED U/S.7 OF THE RR ACT IN IMPLEMENTATION OF EXHIBIT-P3.
- EXHIBIT-P15:** COPY OF THE R.R.NOTICE DATED 24.03.15 ISSUED U/S.34 OF THE RR ACT IN IMPLEMENTATION OF EXHIBIT-P3.

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 26594 of 2015

Dated this the 3rd day of September, 2015

JUDGMENT

Against Exts.P1 to P3 orders of assessment passed under the Kerala Tax on Luxuries Act, 1976, the petitioner preferred Exts.P4 to P6 appeals and Exts.P7 to P9 stay petitions 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.P10 to P15 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.P7 to P9 stay petitions, 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.P7 to P9 for recovery of amounts confirmed

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against the petitioner, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das