

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 4TH DAY OF SEPTEMBER 2015/13RD BHADRA, 1937

WP(C).No. 26668 of 2015 (G)

PETITIONER(S):

**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-688 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM, BAPUJI NAGAR,
ASRAMOM, KOLLAM-691 001.**
- 3. DEPUTY TAHSILDAR,
AMBALAPPUZHA, ALAPPUZHA DISTRICT-688 001.**

BY GOVT. PLEADER SRI.LIJU V.STEPHEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 04-09-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE ASSESSMENT ORDER DATED 26/02/2015 IN RELATION TO THE PERIOD APRIL, 2014 TO OCTOBER 2014.
- EXT.P2 COPY OF THE ASSESSMENT ORDER DATED 12/03/2015 IN RELATION TO THE PERIOD NOVEMBER 2014 TO JANUARY 2015.
- EXT.P3 COPY OF THE APPEAL DATED 24/07/2015 FILED AGAINST EXT.P1 ORDER.
- EXT.P4 COPY OF THE APPEAL DATED 24/07/2015 FILED AGAINST P2 ORDER.
- EXT.P5 COPY OF THE STAY PETITION DATED 24/07/2015 FILED IN EXT.P3 APPEAL.
- EXT.P6 COPY OF THE STAY PETITION DATED 24/07/2015 FILED IN EXT.P4 APPEAL.
- EXT.P7 COPY OF THE PETITION DATED 24/07/2015 PRAYING FOR CONDONING DELAY FILED IN EXT.P3 APPEAL.
- EXT.P8 COPY OF THE PETITION DATED 24/07/2015 PRAYING FOR CONDONING DELAY FILED IN EXT.P4 APPEAL.
- EXT.P9 COPY OF THE R.R. NOTICE DATED 23/05/2015 ISSUED U/S. 7 OF THE RR ACT IN IMPLEMENTATION OF EXT.P1.
- EXT.P10 COPY OF THE R.R. NOTICE DATED 23/05/2015 ISSUED U/S.34 OF THE RR ACT IN IMPLEMENTATION OF EXT.P1.
- EXT.P11 COPY OF THE R.R. NOTICE DATED 20/05/2015 ISSUED U/S. 7 OF THE RR ACT IN IMPLEMENTATION OF EXT.P2.
- EXT.P12 COPY OF THE RR NOTICE DATED 20/05/2015 ISSUED U/S.34 OF THE RR ACT IN IMPLEMENTATION OF EXT.P2.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

PA. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 26668 of 2015

Dated this the 4th day of September, 2015

JUDGMENT

The Petitioner is a registered Company under the Kerala Tax on Luxuries Act, 1976. Against Exts.P1 and P2 assessment orders passed under the Act, the petitioner preferred Exts.P3 and P4 appeals along with Exts.P5 and P6 stay petitions and Exts.P7 and P8 delay condonation 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.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 and Exts.P7 and P8 delay condonation 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 for recovery of amounts pursuant to Exts.P9 to P12 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

das