

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. 26683 of 2015 (I)

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

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 PENALTY ORDER NO.CR.6/2013-14 DATED 17/04/2015.
- EXT.P2 COPY OF THE PENALTY ORDER NO.CR.6(A)/2013-14 DATED 17/04/2015.
- EXT.P3 COPY OF THE PENALTY ORDER NO.CR.59/2014-15 DATED 01/07/2015.
- EXT.P4 COPY OF THE PENALTY ORDER NO.CR.59A/2013-14 DATED 01/07/2015.
- EXT.P5 COPY OF THE APPEAL DATED 25/08/2015 FILED AGAINST
EXT.P1 ORDER.
- EXT.P6 COPY OF THE APPEAL DATED 25/08/2015 FILED AGAINST P2 ORDER.
- EXT.P7 COPY OF THE APPEAL DATED 17/08/2015 FILED AGAINST P3 ORDER.
- EXT.P8 COPY OF THE APPEAL DATED 17/08/2015 FILED AGAINST P4 ORDER.
- EXT.P9 COPY OF THE STAY PETITION DATED 25/08/2015 FILED IN
EXT.P5 APPEAL.
- EXT.P10 COPY OF THE STAY PETITION DATED 25/08/2015 FILED IN
EXT.P6 APPEAL.
- EXT.P11 COPY OF THE STAY PETITION DATED 17/08/2015 FILED IN
EXT.P7 APPEAL.
- EXT.P12 COPY OF THE STAY PETITION DATED 17/08/2015 FILED IN
EXT.P8 APPEAL.
- EXT.P13 COPY OF THE PETITION DATED 25/08/2015 PRAYING FOR
CONDONING DELAY FILED IN EXT.P5 APPEAL.
- EXT.P14 COPY OF THE PETITION DATED 25/08/2015 PRAYING FOR
CONDONING DELAY FILED IN EXT.P6 APPEAL.
- EXT.P15 COPY OF THE PETITION DATED 17/08/2015 PRAYING FOR
CONDONING DELAY FILED IN EXT.P7 APPEAL.
- EXT.P16 COPY OF THE PETITION DATED 17/08/2015 PRAYING FOR
CONDONING DELAY FILED IN EXT.P8 APPEAL.

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- EXT.P17 COPY OF THE RR NOTICE DATED 23/05/2015 ISSUED U/S.7 OF THE RR ACT IN IMPLEMENTATION OF EXT.P1.
- EXT.P18 COPY OF THE RR NOTICE DATED 23/05/2015 ISSUED U/S.34 OF THE RR ACT IN IMPLEMENTATION OF EXT.P1.
- EXT.P19 COPY OF THE RR NOTICE DATED 23/05/2015 ISSUED U/S.7 OF THE RR ACT IN IMPLEMENTATION OF EXT.P2.
- EXT.P20 COPY OF THE RR NOTICE DATED 23/05/2015 ISSUED U/S.34 OF THE RR ACT IN IMPLEMENTATION OF EXT.P2.
- EXT.P21 COPY OF THE RR NOTICE DATED 22/07/2015 ISSUED U/S.7 OF THE RR ACT IN IMPLEMENTATION OF EXT.P3.
- EXT.P22 COPY OF THE RR NOTICE DATED 22/07/2015 ISSUED U/S.34 OF THE RR ACT IN IMPLEMENTATION OF EXT.P3.
- EXT.P23 COPY OF THE RR NOTICE DATED 22/07/2015 ISSUED U/S.7 OF THE RR ACT IN IMPLEMENTATION OF EXT.P4.
- EXT.P24 COPY OF THE RR NOTICE DATED 20/07/2015 ISSUED U/S.34 OF THE RR ACT IN IMPLEMENTATION OF EXT.P4.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 26683 of 2015

Dated this the 4th day of September, 2015

JUDGMENT

Against Exts.P1 to P4 orders of penalty passed under the Kerala Tax on Luxuries Act, 2003, the petitioner preferred Exts.P5 to P8 appeals and Exts.P9 to P12 stay petitions along with Exts.P13 to P16 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.P17 to P24 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.P9 to P12 stay petitions and Exts.P13 to P16 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.P17 to P24 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