

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE ANIL K.NARENDRA

FRIDAY, THE 25TH DAY OF SEPTEMBER 2015/3RD ASWINA, 1937

WP(C).No. 29008 of 2015 (A)

PETITIONER(S):

**P.K.MOHANDAS AGED 50 YEARS
S/O.KUMARAN, UTHRADAM, KOVILPALLI
KANHANGAD 671 315, KASARAGOD DISTRICT, PROPRIETOR
HOTEL LAND MARK, KANHANGAD.**

BY ADV. SRI.DALE P.KURIEN

RESPONDENT(S):

- 1. THE ASSISTANT COMMISSIONER
COMMERCIAL TAXES, KVAT, SPECIAL CIRCLE
KASARAGOD 670 121.**
- 2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, MINI BYE PASS, ERANJIPALAM
KOZHIKODE 650 004.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, KASARAGOD, CAMP OFFICE AT HOSDURG
KASARAGOD 670 121.**

BY ADV.LIJU V. STEPHEN, GOVERNMENT PLEADER

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25-09-2015,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

WPC NO.29008/2015

APPENDIX

PETITIONER'S EXHIBITS:

- P1 : COPY OF THE ASSESSMENT ORDER DATED 03.03.2015
- P2 : COPY OF THE APPEAL MEMORANDUM DATED 03.11.2014
- P3 : COPY OF HTE DELAY CONDONATION PETITION DATED 04.11.2014
- P4 : COPY OF STAY PETITION DATED 04.07.2014
- P5 : COPY OF RECOVERY NOTICE DATED 13.05.2015

RESPONDENTS' EXHIBITS: N I L

//TRUE COPY//

P.A. TO JUDGE

JV

ANIL K. NARENDRAN, J.

W.P.(C) No.29008 of 2015

Dated this the 25th day of September, 2015

JUDGMENT

The petitioner, who is an assessee of KVAT under the 1st respondent has filed this writ petition seeking a writ of certiorari to quash Ext.P1 assessment order and seeking a writ of mandamus commanding the 2nd respondent to dispose of Ext.P2 appeal and Ext.P4 stay petition expeditiously. He has also sought for a writ of mandamus commanding the 3rd respondent to keep all further proceeding pursuant to Ext.P5 demand notice in abeyance.

2. I heard the arguments of the learned counsel for the petitioner and also the learned Government Pleader appearing for the respondents.

3. For the assessment year 2013-2014, the petitioner was issued with Ext.P1 assessment order of the 1st respondent. It is against the said order of assessment, the petitioner filed Ext.P2 appeal alongwith Ext.P3 application for condonation of delay and Ext.P4 application for stay. In the meantime, the 3rd respondent issued Ext.P5 demand notice for recovery of the disputed tax.

Considering the fact that Ext.P3 application for condonation of delay and Ext.P4 stay petition are pending consideration, I deem it appropriate to dispose of this writ petition directing the 2nd respondent to consider and pass appropriate orders on Exts.P3 and P4 as expeditiously as possible, at any rate, within a period of one month from the date of receipt of a certified copy of this judgment, with notice to the petitioner. Till such time, all recovery proceedings pursuant to Ext.P5 shall be kept in abeyance.

The petitioner shall produce a certified copy of this judgment alongwith a copy of the writ petition before the 2nd respondent.

SD/-
ANIL K. NARENDRA,
JUDGE

JV