

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 9TH DAY OF OCTOBER 2015/17TH ASWINA, 1937

WP(C).No. 30659 of 2015 (F)

PETITIONER(S):

**M. SAIDU MUHAMMED, PROPRIETOR,
OASIS RESIDENCY, OASIS GUEST HOUSE,
DOOR NO.11/420(1), ROBINSON ROAD,
PALAKKAD.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR,
SRI.V.K.SHAMUSUDHEEN.**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER (LUXURY TAX),
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD-678 001.**
- 2. THE APPELLATE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD-678 001.**

BY GOVT. PLEADER SRI.LIJU V.STEPHEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT
FOR THE YEAR 2013-14 DATED 27/05/2014.
- EXT.P2 COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 14/06/2014.
- EXT.P3 COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT DATED 14/06/2014.
- EXT.P4 COPY OF THE DEMAND NOTICE IN FORM NO.II ISSUED BY
RESPONDENT FOR THE YEAR 2013-14 DATED 27/05/2014.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 30659 of 2015

Dated this the 9th day of October, 2015

JUDGMENT

The Petitioner is an assessee under the Kerala Tax on Luxury Act, 1976. Against Ext.P1 order of assessment passed under the Kerala Tax on Luxury Act, the petitioner preferred Ext.P2 appeal and Ext.P3 stay petition 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 Ext.P4 demand notice, for recovery of the amount confirmed in the assessment order.

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 Ext.P3 stay petition, 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. Coercive steps pursuant to Ext.P4, shall be kept in abeyance till such time as the

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2nd respondent passes orders, as directed, in Ext.P3 stay petition and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das