

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. 30677 of 2015 (H)

PETITIONER :

**MIR HOLISTICS PVT LTD,
REPRESENTED BY ITS MANAGING DIRECTOR,
ARUN KUMAR, AGED 49 YEARS
CORPORATE OFFICE, DOOR NO. 41/2073D,
KALABHAVAN ROAD, ERNAKULAM NORTH, COCHIN-682018.**

**BY ADVS.SRI.RAJESH NAIR
SRI.BIJOY CHANDRAN**

RESPONDENTS :

- 1. INTELLIGENCE OFFICER(IB),
COMMERCIAL TAXES, ALAPPUZHA - 688 501.**
- 2. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ALAPPUZHA - 688501.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM, KAKKANAD,
PIN - 682030.**

BY GOVERNMENT 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:**

bp

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE PENALTY ORDER DT 17/4/2015 IN RELATION TO THE PERIOD 2012-2013.
- P2: COPY OF THE PENALTY ORDER DT 17/4/2015 IN RELATION TO THE PERIOD 2013-2014.
- P3: COPY OF THE APPEAL/REVISION DT 25/8/2015 FILED AGAINST EXHIBITS P1 ORDER.
- P4: COPY OF THE APPEAL/REVISION DT 25/8/2015 FILED AGAINST EXHIBITS P2 ORDER.
- P5: COPY OF THE STAY PETITION DT 25/8/2015 FILED IN EXHIBIT P3 APPEAL.
- P6: COPY OF THE STAY PETITION DT 25/8/2015 FILED IN EXHIBIT P4 APPEAL.
- P7: COPY OF THE PETITION DT 25/8/2015 PRAYING FOR CONDONING DELAY FILED IN EXHIBIT P3 APPEAL.
- P8: COPY OF THE PETITION DT 25/8/2015 PRAYING FOR CONDONING DELAY FILED IN EXHIBIT P4 APPEAL.
- P9: COPY OF THE RR NOTICE DT 2/7/2015 ISSUED U/S. 7 OF THE RR ACT IN IMPLEMENTATION OF EXHIBIT P1.
- P10: COPY OF THE RR NOTICE DT 2/7/2015 ISSUED U/S. 7 OF THE RR ACT IN IMPLEMENTATION OF EXHIBIT P2.

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 30677 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 Exts.P1 and P2 orders of penalty passed under the Kerala Tax on Luxury Act, the petitioner preferred Exts.P3 and P4 revisions and Exts.P5 and P6 stay petition along with 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 P10 revenue recovery notices, for recovery of the amount confirmed in the penalty 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 and P10, 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

W.P.(C). No. 30677 of 2015