

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. 30696 of 2015 (J)

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.RAJESH NAIR,
SRI.BIJOY CHANDRAN.**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER (LT),
ALAPPUZHA, O/O. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, MELUVALLIL BUILDING,
KALLUPALAM, ALAPPUZHA-688 501.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM, BAPUJI NAGAR,
ASRAMOM, KOLLAM-691 001.**
- 3. DEPUTY TAHSILDAR,
AMBALAPPUZHA, ALAPPUZHA DISTRICT-688 501.**

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 DATED 12/03/2015.
- EXT.P2 COPY OF THE APPEAL DATED 09/09/2015.
- EXT.P3 COPY OF THE STAY PETITION DATED 09/09/2015.
- EXT.P4 COPY OF THE PETITION DATED 09/09/2015 PRAYING FOR
CONDONING DELAY FILED IN EXT.P1 APPEAL.
- EXT.P5 COPY OF THE RR NOTICE DATED 23/05/2015 ISSUED U/S. 7
OF THE RR ACT IN IMPLEMENTATION OF EXT.P1.
- EXT.P6 COPY OF THE RR NOTICE DATED 23/05/2015 ISSUED U/S. 34
OF THE RR ACT IN IMPLEMENTATION OF EXT.P1.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 30696 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 along with Ext.P4 delay condonation 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 Exts.P5 to P6 revenue recovery notices, 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 and Ext.P4 delay condonation 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. The recovery steps for recovery of amounts pursuant to Exts.P5 and P6, shall be kept in abeyance till such time as the 2nd respondent passes orders, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das