

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 21ST DAY OF OCTOBER 2015/29TH ASWINA, 1937

WP(C).No. 32146 of 2015 (P)

PETITIONER(S):

**BHAGYARAJ. T., PROPRIETOR,
MUNNAR GARDEN VILLA,
NEAR HIGHER SECONDARY SCHOOL,
DEVIKULAM, PIN-685 613.**

BY ADV. SRI.V.V.GEORGEKUTTY.

RESPONDENT(S):

- 1. INTELLIGENCE OFFICER, SQUAD II,
COMMERCIAL TAXES, THODUPUZHA-685 584.**
- 2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOTTAYAM-686 001.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, IDUKKI, KATTAPPANA-685 508.**

BY GOVT. PLEADER SMT.LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 21-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE PENALTY ORDER DATED 07/02/2015 & DEMAND NOTICE FOR 2012-13 ISSUED BY THE 1ST RESPONDENT.
- EXT.P1A COPY OF THE PENALTY ORDER DATED 07/02/2015 FOR 2013-14 ISSUED BY THE 1ST RESPONDENT.
- EXT.P2 COPY OF THE APPEAL MEMORANDUM FOR 2012-13 FILED BEFORE THE 2ND RESPONDENT.
- EXT.P2A COPY OF THE APPEAL MEMORANDUM FOR 2013-14 FILED BEFORE THE 2ND RESPONDENT.
- EXT.P3 COPY OF THE DELAY CONDONATION PETITION FOR 2012-13 FILED BEFORE THE 2ND RESPONDENT.
- EXT.P3A COPY OF THE DELAY CONDONATION PETITION FOR 2013-14 FILED BEFORE THE 2ND RESPONDENT.
- EXT.P4 COPY OF THE STAY PETITION DATED 17/04/2015 FOR 2012-13 FILED BEFORE THE 2ND RESPONDENT.
- EXT.P4A COPY OF THE STAY PETITION DATED 17/04/2015 FOR 2013-14 FILED BEFORE THE 2ND RESPONDENT.
- EXT.P5 COPY OF THE REVENUE RECOVERY NOTICE FOR 2012-13 & 2013-14 DATED 07/10/2015 ISSUED BY THE 3RD RESPONDENT.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 32146 of 2015

Dated this the 21st day of October, 2015

JUDGMENT

Against Ext.P1 series of penalty orders passed under the Kerala Tax on Luxuries Act, the petitioner preferred Ext.P2 series of appeals and Ext.P4 series of stay petitions along with Ext.P3 series of 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 Ext.P5 revenue recovery 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.

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 series of delay condonation petitions and Ext.P4 series of stay 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 Ext.P5 notice 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