

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 30TH DAY OF OCTOBER 2015/8TH KARTHIKA, 1937

WP(C).No. 33135 of 2015 (N)

PETITIONER(S):

**MANTHRA BEACH RESORTS (P) LTD.,
OZHINHAVALAPPU, NILESWAR,
REPRESENTED BY ITS MANAGING DIRECTOR
JITHESH K.**

**BY ADVS.SRI.T.G.MADHAVANUNNI,
SRI.C.S.ARUN SHANKAR,
SMT.REVATHY P.NAIR.**

RESPONDENT(S):

- 1. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM-695 033.**
- 2. THE INTELLIGENCE OFFICER (IB),
COMMERCIAL TAXES, KASARAGOD-671 123.**
- 3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE-673 006.**
- 4. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KASARAGOD-671 123.**

BY GOVT. PLEADER SMT.LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 30-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE PENALTY ORDER DATED 31/12/2014 ISSUED BY THE 2ND RESPONDENT FOR THE YEAR 2012-13.
- EXT.P1A COPY OF THE DEMAND NOTICE ISSUED BY THE 2ND RESPONDENT DATED 19/01/2015.
- EXT.P2 COPY OF THE APPEAL DATED 01/03/2015 FILED BY THE PETITIONER BEFORE 3RD RESPONDENT FOR THE YEAR 2012-13.
- EXT.P3 COPY OF THE PETITION DATED 01/03/2015 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT FOR STAY OF COLLECTION OF PENALTY FOR THE YEAR 2012-13.
- EXT.P4 COPY OF THE CHALAN RECEIPT DATED 28/02/2015 FOR PAYMENT OF 30% OF DEMAND ISSUED FROM SUB TREASURY, HOSDURG, KASARAGOD.
- EXT.P5 COPY OF THE REVENUE RECOVERY NOTICE DATED 20/10/2015 ISSUED BY THE 4TH RESPONDENT.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.33135 OF 2015 (N)

Dated this the 30th day of October, 2015

J U D G M E N T

Against Ext.P1 penalty order under the Kerala Tax on Luxury Act, 1976, the petitioner has preferred Ext.P2 appeal together with Ext.P3 stay petition before the 3rd respondent. It is submitted by counsel for the petitioner that 30% of the amounts confirmed against the petitioner by Ext.P1 penalty order has already been paid to the Department. Taking note of the said submission of counsel for the petitioner, I dispose the writ petition with the following directions:

1. The 3rd respondent shall consider and pass orders on Ext.P2 appeal preferred by the petitioner, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.
2. Coercive steps for recovery of amounts confirmed against the petitioner pursuant to Ext.P1 penalty order shall be kept in abeyance till orders are passed by the 3rd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp/30/10/15