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. 33144 of 2015 (P)

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) :

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1. THE COMMISSIONER OF COMMERCIAL TAXES, THIRUVANANTHAPURAM- 695 033.

2. THE COMMERCIAL TAX OFFICER, (LT), O/O.DEPUTY COMMISSIONER 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 GOVERNMENT 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:

Msd.

WP(C).No. 33144 of 2015 (P)

APPENDIX

PETITIONER(S)' EXHIBITS :

EXHIBIT P1: **TRUE COPY OF THE ASSESSMENT ORDER DATED 20.06.2015 ISSUED BY THE 2ND RESPONDENT FOR THE YEAR 2012-13.**

EXHIBIT P1(A): **TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE 2ND RESPONDENT DATED 13.07.2015.**

EXHIBIT P2: **TRUE COPY OF THE APPEAL DATED 10.09.2015 FILED BY THE PETITIONER BEFORE 3RD RESPONDENT FOR THE YEAR 2012-13.**

EXHIBIT P3: **TRUE COPY OF THE PETITION DATED 10.09.2015 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT FOR STAY OF COLLECTION OF TAX & INTEREST FOR THE YEAR 2012-13.**

EXHIBIT P4: **TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 20-10-2015 ISSUED BY THE 4TH RESPONDENT.**

RESPONDENT(S)' EXHIBITS :
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NIL

//TRUE COPY//

P.S.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.33144 OF 2015 (P)

Dated this the 30th day of October, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Kerala Tax on Luxury Act, 1976, the petitioner had preferred Ext.P2 appeal together with Ext.P3 stay petition before the 3rd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are taken by the respondents through Ext.P4 revenue recovery notice as confirmed by Ext.P1 assessment order.

2. I have heard the learned counsel appearing for the petitioner and also the learned Government Pleader appearing for the respondents.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with the following directions:

> 1. The 3rd respondent shall consider and pass orders on Ext.P3 stay petition within a period of one month 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 assessment 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