

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 4TH DAY OF FEBRUARY 2015/15TH MAGHA, 1936

WP(C).No. 33760 of 2014 (T)

PETITIONER(S) :

**JIMMY JOSE, AGED 38 YEARS,
S/O.EAPEN, EURO TASTE GROUP, THODUPUZHA.P.O,
IDUKKI DISTRICT.**

**BY ADVS.SRI.PRAVEEN K. JOY
SRI.NIXON PAUL**

RESPONDENT(S) :

- 1. THE APPELLATE TRIBUNAL,
ADDITIONAL BENCH, KOTTAYAM-686 001.**
- 2. DEPUTY COMMISSIONER(APPEALS),
COMMERCIAL TAXES, KOTTAYAM-686 001.**
- 3. THE COMMERCIAL TAX OFFICER,
1ST CIRCLE OFFICE, THODUPUZHA.P.O,
IDUKKI DISTRICT-685 584.**
- 4. DEPUTY TAHASILDAR,
REVENUE RECOVERY, THODUPUZHA-685 584.**
- 5. THE VILLAGE OFFICER,
ALAKKOD VILLAGE, THODUPUZHA-685 584.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 04-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: THE TRUE PHOTOCOPY OF THE JUDGMENT IN W.P.(C).NO.15294/14 OF THIS HONOURABLE COURT.
- P2: THE TRUE PHOTOCOPY OF THE APPEAL TA 540/14 BEFORE THE 1ST RESPONDENT.
- P3: THE TRUE PHOTOCOPY OF THE STAY PETITION IN TA 540/14 BEFORE THE 1ST RESPONDENT.
- P4: THE TRUE PHOTOCOPY OF THE ORDER DATED 15/10/2014.
- P5: THE TRUE COPY OF THE CHALLAN OF THE APPEAL DATED 08/12/2014 ISSUED TO THE PETITIONER.
- P5(A): THE TRUE COPY OF THE CHALLAN OF THE STAY PETITION DATED 08/12/2014 ISSUED TO THE PETITIONER.
- P5(B): THE TRUE COPY OF THE COURT FEES DATED 08/12/2014 ISSUED TO THE PETITIONER.
- P6: THE PETITIONER IS PRODUCING THE TRUE PHOTOCOPY OF THE APPEAL TA 541/14 BEFORE THE 1ST RESPONDENT.
- P7: THE TRUE PHOTOCOPY OF THE STAY PETITION IN TA 541/14 BEFORE THE 1ST RESPONDENT.
- P8: THE TRUE COPY OF THE CHALLAN OF THE APPEAL DATED 08/12/2014 ISSUED TO THE PETITIONER.
- P8(A): THE TRUE COPY OF THE CHALLAN OF THE STAY PETITION DATED 08/12/2014 ISSUED TO THE PETITIONER.
- P8(B): THE TRUE COPY OF THE COURT FEES DATED 08/12/2014 ISSUED TO THE PETITIONER.
- P9: THE TRUE PHOTOCOPY OF THE APPEAL TA 542/14 BEFORE THE 1ST RESPONDENT.
- P10: THE TRUE PHOTOCOPY OF THE STAY PETITION IN TA 542/14 BEFORE THE 1ST RESPONDENT.
- P11: THE TRUE COPY OF THE CHALLANS OF THE APPEAL DATED 08/12/2014 ISSUED TO THE PETITIONER.
- P11(A): THE TRUE COPY OF THE CHALLANS OF THE STAY PETITION DATED 08/12/2014 ISSUED TO THE PETITIONER.
- P11(B): THE TRUE COPY OF THE COURT FEES DATED 08/12/2014 ISSUED TO THE PETITIONER.

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- P12: THE TRUE PHOTOCOPY OF THE APPEAL TA 543/14 BEFORE THE 1ST RESPONDENT.**
- P13: THE TRUE PHOTOCOPY OF THE STAY PETITION IN TA 543/14 BEFORE THE 1ST RESPONDENT.**
- P14(A):THE TRUE COPY OF THE CHALLANS OF THE STAY PETITION DATED 08/12/2014 ISSUED TO THE PETITIONER.**
- P14(B):THE TRUE COPY OF THE COURT FEE DATED 08/12/2014 ISSUED TO THE PETITIONER.**
- P15: THE TRUE PHOTOCOPY OF THE APPEAL TA 544/14 BEFORE THE 1ST RESPONDENT.**
- P16: THE TRUE PHOTOCOPY OF THE STAY PETITION IN TA 544/14 BEFORE THE 1ST RESPONDENT.**
- P17: THE TRUE PHOTOCOPY OF THE ORDER DATED 15/10/2014.**
- P18: THE TRUE COPY OF THE CHALLANS OF APPEAL DATED 08/12/2014 ISSUED TO THE PETITIONER.**
- P18(A):THE TRUE COPY OF THE CHALLANS OF THE STAY PETITION DATED 08/12/2014 ISSUED TO THE PETITIONER.**
- P18(B):THE TRUE COPY OF THE COURT FEE DATED 08/12/2014 ISSUED TO THE PETITIONER.**
- P19: THE TRUE PHOTOCOPY OF THE APPEAL TA 545/14 BEFORE THE 1ST RESPONDENT.**
- P20: THE TRUE PHOTOCOPY OF THE STAY PETITION IN TA 545/14 BEFORE THE 1ST RESPONDENT.**
- P21: THE TRUE COPY OF THE CHALLAN OF THE APPEAL DATED 08/12/2014 ISSUED TO THE PETITIONER.**
- P21(A):THE TRUE COPY OF THE CHALLAN OF THE STAY PETITION DATED 08/12/2014 ISSUED TO THE PETITIONER.**
- P21(B):THE TRUE COPY OF THE COURT FEE DATED 08/12/2014 ISSUED TO THE PETITIONER.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C).No.33760 of 2014

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Dated this the 4th day of February, 2015

J U D G M E N T

Against Exts.P4 and P17 common orders under the KVAT Act, the petitioner has preferred Exts.P2, P6, P9, P12, P15 and P19 appeals and Exts.P3, P7, P10, P13 P16 and P20 stay petitions before the 1st respondent. It is the case of the petitioner that even prior to considering the stay petitions, recovery steps are sought to be pursued for recovery of the amounts confirmed by Exts. P4 and P17 common orders.

2. Heard Sri.Praveen K.Joy, the learned counsel for the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader 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:

- i. The 1st respondent shall consider and pass orders on Exts.P3, P7, P10, P13 P16 and P20 stay petitions within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Recovery steps for recovery of amounts confirmed against petitioner pursuant to Exts.P4 and P17 orders shall be kept in abeyance till such time as orders are passed by the 1st respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 1st respondent shall be a reasoned one adverting to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/

