

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 4TH DAY OF NOVEMBER 2015/13TH KARTHIKA, 1937

WP(C).No. 33585 of 2015 (W)

PETITIONER(S):

**M/S. HOTEL HIGHWAY CASTLE,
NULLIPPADY, KASARAGOD, PIN-671 121,
REPRESENTED BY PETER JOHN URALIL,
S/O.JOHN, MANAGING PARTNER.**

**BY ADVS.SRI.C.A.SADASIVAN
SRI.JOY PJOSE
SRI.K.N.KRISHNAN NAMBOOTHIRI
SRI.C.V.SASI
SRI.K.JAYAMOHANAN PILLAI
SRI.JOSEPH KURIEN
SMT.P.S.SETHULEKSHMY**

RESPONDENT(S):

- 1. STATE OF KERALA,
REPRESENTED BY THE SECRETARY (TAXES),
GOVERNMENT SECRETARIAT, THIRUVANANTHPAURAM-695 001.**
- 2. THE ASSISTANT COMMISSIONER (ASSESSMENT),
COMMERCIAL TAXES, SPECIAL CIRCLE, KASARAGOD-671 121.**
- 3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERANJIPALAM, KOZHIKODE-673 011.**
- 4. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KASARAGOD AT HOSDURG,
KASARAGOD DISTRICT, PIN-671 315.**

BY GOVERNMENT PLEADER SMT.LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
04-11-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

APPENDIX

PETITIONER(S)' EXHIBITS:

**EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER DTD.30.7.2014 ISSUED BY
2ND RESPONDENT.**

**EXT.P2: TRUE COPY OF THE APPEAL MEMORANDUM ALONG WITH GROUNDS OF
APPEAL DTD. 19.9.2014 FILED BEFORE 3RD RESPONDENT.**

**EXT.P3: TRUE COPY OF THE PETITION FOR URGENT HEARING ALONG WITH
AFFIDAVIT DTD.19.9.2014 FILED BEFORE 3RD RESPONDENT.**

**EXT.P4: TRUE COPY OF PETITION FOR STAY OF COLLECTION ALONG WITH
AFFIDAVIT DTD.19.9.2014 FILED BEFORE 3RD RESPONDENT.**

**EXT.P5: TRUE COPY OF REVENUE RECOVERY NOTICE RRC NO.A-1757/14-15
DTD.20.9.2014 ISSUED BY 4TH RESPONDENT.**

**EXT.P6: TRUE COPY OF LETTER DTD.4.11.2014 FROM SECRETARY TO GOVERNMENT
TO THE COMMISSIONER OF COMMERCIAL TAXES AGAINST REQUEST OF
THE PETITIONER DTD.4.10.2014 TO STAY THE COLLECTION.**

**EXT.P7: TRUE COPY OF CHALAN NO.115 DTD.14.11.2014 REMITTED 30% (RS.949760/-)
OF THE DISPUTED BALANCE TAX DEMANDED.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.33585 of 2015

Dated this the 4th day of November 2015

JUDGMENT

Against Ext.P1 assessment order under the KGST Act, the petitioner has preferred Ext.P2 appeal and Ext.P4 stay petition before the 3rd respondent. It is the submission of the learned counsel for the petitioner that 30% of the amount confirmed against the petitioner on Ext.P1 assessment order has already been paid to the department.

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

3. Taking note to the said submission, I dispose the writ petition with the following directions:

i) The 3rd respondent shall consider and pass orders on Ext.P2 appeal, 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 by 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.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/