

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 27TH DAY OF NOVEMBER 2015/6TH AGRAHAYANA, 1937

WP(C).No. 36029 of 2015 (C)

PETITIONER :

**M/S.CRADLE CALICUT MATERNITY CARE PVT. LTD.,
NH 17 BY PASS ROAD, CALICUT, KOZHIKODE, KERALA-673 014,
REPRESENTED BY ITS AUTHORISED SIGNATORY VELLEKAT
MOHAMED KASIM, DIRECTOR.**

BY ADV. SRI.JOSE JACOB

RESPONDENT(S):

- 1. INTELLIGENCE OFFICER (IB) I,
OFFICE OF THE DEPUTY COMMISSIONER (INTELLIGENCE),
COMMERCIAL TAXES DEPARTMENT,
SALES TAX COMPLEX JAWAHAR NAGAR, ERANHIPALAM,
CALICUT-673 006**
- 2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES DEPARTMENT,
SALES TAX COMPLEX JAWAHAR NAGAR,
ERANHIPALAM, CALICUT-673 006**
- 3. SALES TAX OFFICER (RECOVERY),
OFFICE OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES DEPARTMENT,
SALES TAX COMPLEX JAWAHAR NAGAR,
ERANHIPALAM, CALICUT-673 006**

BY GOVERNMENT PLEADER SRI.R.RANJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 27-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE ORDER RELATING TO 2012-13 DATED 08/07/2015**
- P1(A) COPY OF THE ORDER RELATING TO 2013-14 DATED 08/07/2015**
- P1(B) COPY OF THE ORDER RELATING TO 2014-15 DATED 08/07/2015**
- P2 COPY OF THE APPEAL AND STAY APPLICATION RELATING TO 2012-13 DATED 18/08/2015**
- P2(A) COPY OF THE APPEAL AND STAY APPLICATION RELATING TO 2013-14 DATED 18/08/2015**
- P2(B) COPY OF THE APPEAL AND STAY APPLICATION RELATING TO 2014-15 DATED 18/08/2015**
- P3 COPY OF THE RECOVERY NOTICE RELATING TO 2012-13 DATED 25/11/2015**
- P3(A) COPY OF THE RECOVERY NOTICE RELATING TO 2013-14 DATED 25/11/2015**
- P3(B) COPY OF THE RECOVERY NOTICE RELATING TO 2014-15 DATED 25/11/2015.**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.36029 of 2015

Dated this the 27th day of November 2015

JUDGMENT

Against Exts. P1, P1(a) and P1(b) orders under the Kerala Tax on Luxuries Act, the petitioner has preferred Exts. P2, P2(a) and P2 (b) appeals and stay petitions, before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Exts. P1, P1(a) and P1(b) orders.

2. I have heard the learned counsel for the petitioner and also 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 2nd respondent shall consider and pass orders on the stay petitions within a period of one month 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 Exts.P1 series of orders shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

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