

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 2ND DAY OF DECEMBER 2015/11TH AGRAHAYANA, 1937

WP(C).No. 36366 of 2015 (U)

PETITIONER(S) :

**MARKOSE KUZHALANATTU, PROPRIETOR,
SONIA TOURIST HOME & KUZHALANATTU JEWELLERY,
KOOHATTUKULAM, ERNAKULAM DISTRICT.**

**BY ADVS.SRI.K.N.SREEKUMARAN
SMT.V.P.SEENA DEVI**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
MUVATTUPUZHA - 683 572.**
- 2. ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, SPECIAL CIRCLE
PERUMBAVOOR - 683 542.**
- 3. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM - 682 015.**
- 4. DEPUTY COMMISSIONER,
COMMERCIAL TAXES, MATTANCHERRY - 682 002.**
- 5. DEPUTY TAHSILDAR (RR),
TALUK OFFICE, MUVATTUPUZHA - 683 572.**

BY GOVERNMENT PLEADER SMT.LILLY.K.T

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 02-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS :

- P1: TRUE COPY OF THE PENALTY ORDER 32151481942/2013-14
DATED 30.09.2014 ISSUED BY THE 1ST RESPONDENT.**
- P2: TRUE COPY OF THE APPEAL AGAINST EXT. P1 ORDER FILED BEFORE
THE 3RD RESPONDENT ON 04.01.2015.**
- P2(A): TRUE COPY OF THE APPLICATION FOR CONDONATION OF DELAY FILED
IN EXT. P2 APPEAL BEFORE THE 3RD RESPONDENT ON 04.01.2015.**
- P2(B): TRUE COPY OF THE APPLICATION FOR STAY FILED IN EXT. P2 APPEAL
BEFORE THE 3RD RESPONDENT ON 04.01.2015.**
- P3: TRUE COPY OF THE ORDER DATED 01.01.2014 IN 32151481942/13-14
ISSUED BY 1ST RESPONDENT.**
- P4: TRUE COPY OF THE APPEAL AGAINST EXT. P3 ORDER FILED BEFORE
THE 3RD RESPONDENT ON 30.11.2015.**
- P4(A): TRUE COPY OF THE APPLICATION FOR CONDONATION OF DELAY FILED
IN EXT.P4 APPEAL.**
- P4(B): TRUE COY OF THE APPLICATION FOR STAY FILED IN EXT. P4 APPEAL.**
- P5: TRUE COPY OF THE PENALTY ORDER NO. B4-5731/15 (D)/N 38/15-16
DATED 20.04.2015 ISSUED BY THE 5TH RESPONDENT.**
- P6: TRUE COPY OF THE PENALTY ORDER NO. B4-5734/15 (D/N 40/15-16
DATED 20.04.2015 ISSUED BY THE 5TH RESPONDENT.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No. 36366 of 2015

Dated this the 2nd day of December 2015

JUDGMENT

Against Exts. P1 and P3 orders under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P2 and P4 appeals, Exts.P2(a) and P4(a) delay condonation petitions and Exts.P2(b) and P4(b) stay petitions before the 3rd 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 and P3 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 3rd respondent shall consider and pass orders on Exts.P2(a) and P4(a) delay condonation petitions and Exts.P2(b) and P4(b) 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.P5 and P6 demand notices, 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/