IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 23RD DAY OF DECEMBER 2015/2ND POUSHA, 1937

WP(C).No. 39883 of 2015 (I)

PETITIONER :

KARAYIL PLAZA,
PALAMKADAVU, ORUMANYUR, THRISSUR DISTRICT,
KERALA, PIN-680 512, REPRESENTED BY ITS MANAGING PARTNER
MOHAMMED ALI.A.T.

BY ADVS.SRI.K.S.HARIHARAN NAIR
SMT.G.REMADEVI
SRI.P.F.JOY

RESPONDENT(S):
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1. COMMERCIAL TAX OFFICER,
LUXURY TAX, COMMERCIAL TAX COMPLEX,
POOTHOLE.P.O., THRISSUR-680 004

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM-682 015.

3. THE TAHSILDAR, TALUK OFFICE, CHAVAKKAD,
THRISSUR DISTRICT, PIN-680 567.

BY GOVERNMENT PLEADER SRI.R.RANJITH

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 23-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

sts

WP(C).NO.39883/2015

APPENDIX

PETITIONER'S EXHIBITS:

P1	COPY OF THE ASSESSMENT ORDER DATED 26/09/2015 ISSUED BY THE 1ST RESPONDENT
P2	COPY OF THE APPEAL MEMORANDUM AGAINST EXT.P1.
P3	COPY OF THE STAY PETITION IN EXT.P2 APPEAL.
P4	COPY OF THE REVENUE RECOVERY NOTICE DATED 25/11/2015 ISSUED BY THE 3RD RESPONDENT

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.
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W.P.(C). No. 39883 of 2015
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Dated this the 23rd day of December, 2015

JUDGMENT

Against Ext.P1 assessment order passed under the Kerala Tax on Luxuries Act, the petitioner preferred Ext.P2 appeal and Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated by issuing Ext.P4 recovery notice for recovery of the amounts confirmed against the petitioner.

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

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on Ext.P3 stay petition preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. Recovery steps for recovery of amounts pursuant to Ext.P4 notice, shall be kept in

abeyance till such time as the 2nd respondent passes orders as directed and communicated the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das /23.12.15