

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE DEVAN RAMACHANDRAN

FRIDAY, THE 30TH DAY OF DECEMBER 2016/9TH POUSHA, 1938

WP(C) .No. 41516 of 2016 (L)

PETITIONER(S) /PETITIONER:

THE PLANATATION CORPORATION OF KERALA LIMITED,
REPRESENTED BY ITS MANAGING DIRECTOR,
PLANTATION CORPORATION OF KERALA LIMITED,
MUTTAMBALAM, KOTTAYAM, PIN-686 004.

BY ADV. SRI.RAJU SEBASTIAN VADAKKEKKARA

RESPONDENT(S) /RESPONDENTS:

1. THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY,
DEPARTMENT OF TAXES, STATE SECRETARIAT,
THIRUVANANTHAPURAM-695 001.
2. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, (APPEALS) ,
KOTTAYAM-686 001.
3. THE INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, KOTTAYAM-686 001.
4. THE DEPUTY TAHSILDAR (RR) ,
KOTTAYAM-686 001.
5. THE AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL,
ADDITIONAL BENCH, KOTTAYAM-686 001.

BY GOVERNMENT PLEADER SMT.RAJI T.BHASKAR

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 30-12-2016, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

msv/

WP(C) .No. 41516 of 2016 (L)

APPENDIX

PETITIONER(S) ' EXHIBITS

EXHIBIT P1 TRUE COPY OF THE ORDERS OF ASSESSMENT PASSED BY THE
3RD RESPONDENT DTD 30/6/2016

EXHIBIT P2 TRUE COPY OF THE MEMORANDUM OF APPEAL SUBMITTED BY THE
CORPORATION BEFORE THE AGRICULTURAL INCOME TAX
APPELLATE AUTHORITY

EXHIBIT P3 TRUE COPY OF STAY PETITION SUBMITTED BY THE
CORPORATION BEFORE THE AGRICULTURAL INCOME TAX
APPELLATE AUTHORITY DTD 26/7/2016.

EXHIBIT P4 TRUE COPY OF THE INTERLOCUTORY APPLICATION SUBMITTED
BY THE PETITIONER FOR EARLY HEARING OF EXT P1 APPEAL

EXHIBIT P5 TRUE COPY OF THE NOTICE ISSUED TO THE PETITIONER UNDER
SECTION 7 OF THE REVENUE RECOVERY ACT

EXHIBIT P6 TRUE COPY OF NOTICE ISSUED TO THE PETITIONER UNDER
SECTION 34 OF THE REVENUE RECOVERY ACT.

RESPONDENT(S) ' EXHIBITS

NIL

//TRUE COPY//

P.S.TO JUDGE

msv/

DEVAN RAMACHANDRAN, J.

W.P.(C) No.41516 of 2016

Dated this the 30th day of December, 2016

JUDGMENT

The petitioner who is an agricultural income tax assessee on the files of the Inspecting Assistant Commissioner, Commercial Taxes, Kottayam, impugns Exhibit P1 assessment made against them. They have preferred Exhibit P2 which is the statutory second appeal before the fifth respondent Agricultural Income Tax Appellate Tribunal. They say that they have also moved an application for stay. However, the grievance shown in the Writ Petition is that the fifth respondent is not sitting regularly and that therefore, their application for stay has not been able to be considered till now, pending which proceedings for recovery has been commenced.

2. I heard the learned counsel for the petitioner and the

learned Government Pleader appearing on behalf of respondents 1 to 4.

3. As I have noticed already, the petitioner's grievance presently in this Writ Petition is that even though a stay application is pending before the fifth respondent, steps have been taken for recovery of the amounts due as per Exhibits P5 and P6. The petitioner says that if recovery is attempted to be completed even before the appeals are considered by the fifth respondent, he would be put to irreparable injury. Since it is submitted by the petitioner that the fifth respondent Tribunal is not sitting regularly, I deem it necessary that some interim orders be issued to protect the interests of the petitioner.

4. In such circumstances, I stay all recovery action pursuant to Exhibits P5 and P6 for a period of two months within which time the petitioner shall move the fifth respondent for orders on the stay application.

No further orders are required in this Writ Petition. The Writ Petition is ordered as above.

DEVAN RAMACHANDRAN
Judge

csl