

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 31ST DAY OF OCTOBER 2017/9TH KARTHIKA, 1939

WP(C).No. 34710 of 2017 (K)  
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PETITIONER(S):  
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ELSY BENNY,  
W/O LATE C.P.BENNY,  
PROPRIETOR, STAR ELECTRICALS,  
JEWS STREET, ERNAKULAM, PIN-682 035.

BY ADV. SRI.R.MURALIDHARAN (AROOR)

RESPONDENT(S):  
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1. THE COMMERCIAL TAX OFFICER,  
KVAT SECOND CIRCLE,  
DEPARTMENT OF COMMERCIAL TAXES,  
CLAS TOWER, OLD RAILWAY STATION ROAD,  
ERNAKULAM,KOCHI-682 018.
2. THE DEPUTY COMMISSIONER (APPEALS),  
DEPARTMENT OF COMMERCIAL TAXES,  
ERNAKULAM PIN- 682 015.
3. THE DEPUTY TAHSILDAR (REVENUE RECOVERY),  
TALUK OFFICE, KANAYANNUR, ERNAKULAM  
PIN- 682 011.

BY GOVERNMENT PLEADER SRI.SHAMSUDHEEN V.K.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
31-10-2017, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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APPENDIX

PETITIONER(S) ' EXHIBITS

EXHIBITP1	TRUE COPY OF THE ACKNOWLEDGMENT FOR INTIMATION REGARDING THE DEATH OF THE DEALER DATED 22-03-2010
EXHIBIT P2	TRUE COPY OF THE COMPLAINT LODGED BY THE PETITIONER TO THE SUB INSPECTOR OF POLICE DATED 01-12-2016
EXHIBITP3	TRUE COPY OF THE COVERING LETTER FOR SUBMITTING FIR TO MAGISTRATE COURT, DATED 02-12-2016
EXHIBITP4	TRUE COPY OF THE FIR REGISTERED AND SUBMITTED BY THE POLICE TO MAGISTRATES COURT, ERNAKULAM DATED 02-12-2016
EXHIBITP5	TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT FOR THE YEAR 2011-12 DATED 09-12-2016
EXHIBIT P6	TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT FOR THE YEAR 2012-13 DATED 09-12-2016
EXHIBITP7	TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT FOR THE YEAR 2013-14 DATED 09-12-2016
EXHIBITP8	TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT AGAINST EXT.P1 ORDER DATED 16-10-2017
EXHIBIT P9	TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT AGAINST EXT.P2 ORDER DATED 16-10-2017
EXHIBITP10	TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT AGAINST EXT.P3 ORDER DATED 16-10-2017
EXHIBITP11	TRUE COPY OF THE APPLICATION FOR STAY FILED BEFORE THE 2ND RESPONDENT DATED 16-01-2017 ALONG WITH EXT.P8 APPEAL
EXHIBITP12	TRUE COPY OF THE APPLICATION FOR STAY FILED BEFORE THE 2ND RESPONDENT DATED 16-01-2017 ALONG WITH EXT.P9 APPEAL
EXHIBITP13	TRUE COPY OF THE APPLICATION FOR STAY FILED BEFORE THE 2ND RESPONDENT DATED 16-01-2017 ALONG WITH EXT.P10 APPEAL
EXHIBITP14	TRUE COPY OF THE DEMAND NOTICES, ISSUED U/S 7 AND S.34 OF THE RR ACT, BY THE 3RD RESPONDENT FOR DEMAND AS PER P1 DTD 08-05- 2017
EXHIBITP15	TRUE COPY OF THE DEMAND NOTICES ISSUED U/S 7 AND S.34 OF THE RR ACT, BY THE 3RD RESPONDENT FOR DEMAND AS PER P-2 DTD 08-05-17

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EXHIBITP16

TRUE COPY OF THE DEMAND NOTICES ISSUED U/S 7 AND  
S.34 OF THE RR ACT, BY THE 3RD RESPONDENT FOR  
DEMAND AS PER P-3 DATED 08-05-17

RESPONDENT(S) ' EXHIBITS  
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NIL

TRUE COPY

P.S. TO JUDGE

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**A.K.JAYASANKARAN NAMBIAR, J.**

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**W.P.(C).NO.34710 OF 2017 (K)**  
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**Dated this the 31<sup>st</sup> day of October, 2017**

**J U D G M E N T**

Against Exts.P5 to P7 assessment orders under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P8 to P10 appeals together with Exts.P11 to P13 stay petitions before the 2<sup>nd</sup> respondent.

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

3. Taking note of the plea of financial hardship urged on behalf of the petitioner and the fact that the petitioner is obliged to pay substantial amounts to the respondents in an Amnesty Scheme that was opted for, I direct the 2<sup>nd</sup> respondent to consider and pass orders on Exts.P8 to P10 appeals within a period of three months from the date of receipt of a copy of this judgment, after hearing the petitioner. Recovery steps, pursuant to Exts.P14 to P16 demand notices, for

recovery of amounts confirmed against the petitioner by Exts.P5 to P7 assessment orders shall be kept in abeyance till such time as orders are passed by the 2<sup>nd</sup> respondent as directed above and communicated to the petitioner. The petitioner shall produce a copy of the writ petition together with a copy of this judgment, before the 2<sup>nd</sup> respondent, for further action.

The writ petition is disposed as above.

**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

**prp/31/10/17**