



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE BASANT BALAJI

MONDAY, THE 13TH DAY OF NOVEMBER 2023 / 22ND KARTHIKA, 1945

WP(C) NO. 37436 OF 2023

PETITIONER:

- 1 K.T. MANOJKUMAR
AGED 57 YEARS
PROPRIETOR, M/S. GAYATHRI GRAND, OPP. GOVERNMENT HOSPITAL,
CHERPULASSERY, PALAKKAD, PIN - 679503
BY ADVS.
HARISANKAR V. MENON
MEERA V.MENON
R.SREEJITH
K.KRISHNA
PARVATHY MENON

RESPONDENTS:

- 1 THE STATE TAX OFFICER
WORKS CONTRACT STATE GOODS AND SERVICES TAX DEPARTMENT,
PALAKKAD, PIN - 676101
- 2 THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL
CHEROOTTY ROAD, KOZHIKODE , REPRESENTED BY ITS ASST.
SECRETARY, PIN - 673032
SMT RESMITHA RAMACHANDRAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
13.11.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



JUDGMENT

The petitioner is an assessee to Sales Tax on the rolls of the 1st respondent. The assessment for the year 2011-12 was completed by the order dated 27.07.2019, against which the petitioner filed an appeal before the Joint Commissioner Appeals, Kozhikode and was rejected by Ext.P2 order.

2. Challenging Ext.P2 order, an appeal was filed and stay petition was also moved before the 2nd respondent. The stay was granted by the Appellate Authority on condition the petitioner deposits 30% of the disputed amount of tax and on furnishing simple bond for the balance amount within one month, which the petitioner has complied. Now, six months is over. The petitioner has filed another petition as Ext.P9 to extend the interim order already granted by this Court.



3. The counsel for the petitioner submits that Ext.P9 is not acted upon by the Tribunal and it is awaiting orders and if orders are not passed on Ext.P9 within a time limit, the petitioner would be put to irreparable injury and loss.

Therefore, this writ petition is disposed of directing the Kerala Value Added Tax Appellate Tribunal, Kozhikode to take up Ext.P9 and pass appropriate orders within a period of three weeks from today.

Sd/-

BASANT BALAJI
JUDGE



APPENDIX OF WP(C) 37436/2023

PETITIONER'S EXHIBITS:

- | | |
|-------------------|--|
| EXHIBIT P1 | COPY OF ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2011-12 DTD. 27-07-2019 |
| EXHIBIT P2 | COPY OF APPELLATE ORDER IN KVATA 155/2019 OF THE JOINT COMMISSIONER (APPEALS), I, KOZHIKODE DTD. 15-03-2021 |
| EXHIBIT P3 | COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DTD. 14-07-2021 |
| EXHIBIT P4 | COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DTD. 14-07-2021 |
| EXHIBIT P5 | COPY OF ORDER IN TA (VAT) NO. 98/21 ISSUED BY THE 2ND RESPONDENT DTD. 27-10-2021 |
| EXHIBIT P6 | COPY OF JUDGMENT IN OP (TAX) NO. 1/22 OF THIS HON'BLE COURT DTD. 07-01-2022 |
| EXHIBIT P7 | COPY OF ORDER IN TA (VAT) NO. 98/21 BY THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, KOZHIKODE DTD. 22-02-2022 |
| EXHIBIT P8 | COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DTD. 17-12-2021 |
| EXHIBIT P9 | COPY OF PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DTD, 13-10-2023 |

RESPONDENTS' EXHIBITS:NIL

TRUE COPY

P.A. TO JUDGE