(2023) 09 KL CK 0204

In the High Court Of Kerala

Case No : Writ Petition (C) No. 30317 Of 2023

R. Sethuram		APPELLANT
	Vs	
State Of Kerala		RESPONDENT

Date of Decision : 25-09-2023

Acts Referred:
Constitution of India, 1950 — Article 226
Kerala Revenue Recovery Act, 1968 — Section 7, 34

Citation : (2023) 09 KL CK 0204

Hon'ble Judges : Dinesh Kumar Singh, J

Bench : Single Bench

Advocate : Aamir Sohrab M. M., Jasmine M.M

Final Decision : Dismissed

Judgement

Dinesh Kumar Singh, J

1. The present writ petition has been filed under Article 226 of the Constitution of India seeking a direction to the respondent No.3 to consider and pass orders on Exhibit P6 representation.

2. The petitioner is the Managing Director of the Mookambika Builders, a registered assessee under the Kerala Value Added Tax Act, 2003. In the year 2017, the petitioner was assessed for Value Added Tax for the year 2011-2012 and issued Exhibit P1 demand notice informing the petitioner to pay the balance amount of Rs.23,68,022/-within fifteen days of date of service of that notice.

3. Aggrieved by the same, the petitioner has filed an appeal before the First Appellate Authority. Thereafter, the petitioner firm has filed a second appeal along with an application seeking stay. It appears that the second appeal is still pending. However, there is no interim order passed by the authority in the second appeal.

4. During the pendency of the second appeal, the Assistant Commissioner of

State Tax, Department of SGST, Thrissur, initiated action for the recovery of the alleged tax dues, as is evident from Exhibit P2. The petitioner was also issued with Exhibits P4 and P5 demand notices under Section 34 and 7 of the Kerala Revenue Recovery Act, 1968 respectively by the second respondent. Hence this writ petition.

This Court finds no ground to grant the relief as prayed for in the writ petition. The writ petition is wholly misconceived. Accordingly, the writ petition is dismissed.