(2013) 01 KL CK 0002

In the High Court Of Kerala

Case No : Writ Petition (C) . No. 2119 of 2013 (L)

Robymon M.J. APPELLANT

Vs

Assistant Commissioner (Appeals), Thrissur and Others RESPONDENT

Date of Decision : 22-01-2013

Acts Referred:

Citation : (2014) 44 GST 651 : (2013) 66 VST 300

Hon'ble Judges : Antony Dominic, J

Bench : Single Bench

Advocate : M.K. Dileep Kumar, for the Appellant; Shoba Annamtna Eapen, Senior Government Pleader, for the Respondent

Judgement

Antony Dominic, J.—Assessment for the year 2007-08 under the KVAT Act was completed against the petitioner. Against that assessment order, the petitioner filed exhibit P2 appeal. He has also filed exhibit P3 application to condone delay of 275 days in filing the appeal producing a medical certificate. The appeal, the application for condonation of delay and the stay petition are pending consideration of the appellate authority. In the meanwhile, apprehending recovery proceedings, the writ petition is filed. Appeal can be considered by the appellate authority only if delay in filing the appeal is condoned. Therefore I direct the first respondent to consider exhibit P3 application filed by the petitioner and pass orders thereon. This shall be done as expeditiously as possible at any rate, within four weeks from today. If delay is condoned, the appellate authority shall proceed to consider the appeal itself within two months thereafter. It is also directed that in the meanwhile, recovery of tax due from the petitioner will stand stayed subject to the petitioner remitting 50 per cent of the amount thereunder, within two weeks from today.

2. The petitioner will produce a copy of this judgment along with a copy of the writ petition before the appellate authority for compliance. Writ petition is disposed of.

