

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE THOTTATHIL B.RADHAKRISHNAN

&

THE HONOURABLE MR.JUSTICE K.HARILAL

FRIDAY, THE 30TH DAY OF JANUARY 2015/10TH MAGHA, 1936

WA.No. 181 of 2015

**AGAINST THE JUDGMENT IN WP(C) 31973/2014 of HIGH COURT OF KERALA DATED
20.12.2014**

APPELLANT/PETITIONER:

**N.SADASIVAN PILLAI,
PROPRIETOR, OTTATTU HARDWARES, KIDANGOOR P.O.,
PALA, KOTTAYAM DISTRICT-686572.**

BY ADV. SRI.V.DEVANANDA NARASIMHAM

RESPONDENT(S)/RESPONDENTS :

- 1. THE INTELLIGENCE OFFICER (IB)
COMMERCIAL TAXES, KOTTAYAM-686 002.**
- 2. THE COMMERCIAL TAX OFFICER
COMMERCIAL TAXES, PALA-686 575.**
- 3. THE DEPUTY COMMISSIONER
COMMERCIAL TAXES, KOTTAYAM-686 002.**
- 4. THE INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, PALA-686 575.**

BY SR. GOVERNMENT PLEADER SRI. LIJU V. STEPHEN

**THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 30-01-2015,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

OKB

THOTTATHIL B. RADHAKRISHNAN & K.HARILAL, JJ.

Writ Appeal No.181 of 2015

Dated this the 30th day of January, 2015

JUDGMENT

Thottathil B. Radhakrishnan, J.

Admitted. Government Pleader takes notice for respondents.

2. We have perused the materials and heard the counsel in the light of the contents of the judgment impugned. We have also perused a copy of the revision filed by the writ appellant before the Deputy Commissioner against the penalty order. Perusing the grounds therein, we are of the view that the said revision requires to be considered out of turn and decided at the earliest. That will also exclude stagnation of conclusion of the assessment proceedings which are stated to be pending before the Deputy Commissioner.

3. Under the aforesaid circumstances, this writ appeal is ordered vacating the impugned judgment and directing that the Deputy Commissioner will decide upon the revision filed by the appellant against the penalty order without fail on or before 5th of March, 2015. Until the decision on the revision is communicated

to the appellant, revenue recovery proceedings on the basis of the penalty order will be held back. It is clarified that the revision will be decided untrammelled by anything stated in the judgment of the learned single Judge or in this judgment, touching the merits of the appellant's contentions against the penalty order.

This writ appeal is ordered accordingly.

Sd/-

THOTTATHIL B. RADHAKRISHNAN, JUDGE

Sd/-

K.HARILAL, JUDGE

okb.