

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE THOTTATHIL B.RADHAKRISHNAN
&
THE HONOURABLE MR.JUSTICE K.HARILAL

TUESDAY, THE 7TH DAY OF APRIL 2015/17TH CHAITHRA, 1937

WA.No. 800 of 2015 () IN RP.311/2015

AGAINST THE ORDER/JUDGMENT IN RP 311/2015 of HIGH COURT OF
KERALA DATED 25-03-2015

AGAINST THE ORDER/JUDGMENT IN WP(C) 7054/2015 of HIGH COURT OF
KERALA DATED 05-03-2015

APPELLANT(S) :/REVIEW PETITIONER/WRIT PETITIONER

DEVAMATHA ROCK PRODUCTS,
ODAKKALY, ASAMANOOR P.O.,
PERUMBAVOOR, ERNAKULAM DISTRICT,
REPRESENTED BY N.D.JOSEPH, PARTNER.

BY ADV. DR.K.P.PRADEEP

RESPONDENT(S) :/RESPONDENTS/RESPONDENTS

1. INTELLIGENCE OFFICER, COMMERCIAL TAXES,
SQUAD NO.V, MATTANCHERY AT PERUMBAVOOR - 683 542.
2. DEPUTY COMMISSIONER, COMMERCIAL TAXES,
MATTANCHERY - 682 002.
3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MUVATTUPUZHA - 683 572.
4. STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.

BY SRI.LIJU V.STEPEHEN, SR.GOVERNMENT PLEADER

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 07-04-2015,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

THOTTATHIL B.RADHAKRISHNAN &
K.HARILAL, JJ.

.....
W.A.No.800 of 2015
.....

Dated this the 7th day of April, 2015.

J U D G M E N T

Thottathil B.Radhakrishnan, J.

- 1.We have heard the learned counsel for the appellant, quite in extenso. We have also heard the learned Government Pleader.
- 2.This writ appeal is against the judgment of the learned single Judge refusing to interfere with the condition imposed by the revisional authority while granting stay pending statutory revision under the Kerala Value Added Tax Act, 2003. Also under challenge is an order by which the learned single Judge dismissed an application seeking review of that judgment.
- 3.The learned single Judge while deciding the writ petition and also the review petition has gone through relevant facts and factors and has considered the question as to whether there was fair and reasonable application of mind by the revisional authority while it

imposed condition of remittance of 30% of the demand for the order of stay that it had granted pending revision.

4. We have looked into different materials, including mahazars prepared and other materials which are part of the writ petition. Having bestowed our anxious consideration, we do not find any ground to interfere with the judgment of the learned single Judge or with the order on the review petition through this intra-court appeal under Section 5 of the Kerala High Court Act, 1958. This writ appeal, therefore, fails.

In the result, this writ appeal is dismissed in limine.

(THOTTATHIL B.RADHAKRISHNAN, JUDGE)

(K.HARILAL, JUDGE)