

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 6TH DAY OF JANUARY 2015/16TH POUSHA, 1936

WP(C).No. 176 of 2015 (V)

PETITIONER(S):

**V.V. GEORGE,
PROPRIETOR, M/S.T.V.HOUSE, MUNNAR.P.O.
IDUKKI DISTRICT.**

**BY ADVS.SMT.S.K.DEVI
SRI.SANTHOSH P.ABRAHAM**

RESPONDENT(S):

- 1. THE INTELLIGENCE OFFICER (IB)
COMMERCIAL TAXES, IDUKKI AT THODUPUZHA. 685 584.**
- 2. THE DEPUTY COMMISSIONER
COMMERCIAL TAXES, IDUKKI AT THODUPUZHA. 685 584.**

BY SENIOR GOVERNMENT PLEADER SMT.SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

WP(C).No. 176 of 2015 (V)

APPENDIX

PETITIONER(S)' EXHIBITS

P1- TRUE COPY OF THE PENALTY ORDER NO.IBT-571/12-13 (CR-61/12-13 DATED 29.6.2013.

P2- TRUE COPY OF THE APPEAL DATED 23.8.2013.

P3- TRUE COPY OF THE ORDER NO.A3-KVAT RP NO.30/2013 DATED 25.8.2014.

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.176 OF 2015 (V)4

Dated this the 6th day of January, 2015

J U D G M E N T

Aggrieved by Ext.P1 order of penalty, the petitioner had filed a statutory appeal before the Deputy Commissioner (Appeals). The said appeal was since transferred to the 2nd respondent. As a procedural requirement, the petitioner had to remit the necessary amounts towards Kerala Legal Benefit Fund to maintain the petition before the 2nd respondent. While the petitioner received a notice from the 2nd respondent asking him to remit the said amount, he could not remit the said amount within the time granted in the notice. This led to the revision petition being rejected by Ext.P3 order. In the writ petition, the petitioner impugns Ext.P3 order on the ground that he was prevented from pursuing the revisional remedy on account of a lack of opportunity to cure the defect pointed out by the respondent.

2. I have heard Sri.Santhosh P. Abraham, the learned counsel appearing for the petitioner as also Smt.Sobha Annamma Eappen, the learned Government Pleader appearing for the respondents..

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I find that this is a case where the revision petition filed by the petitioner has been rejected on the sole ground that the necessary amounts towards Kerala Legal Benefit Fund had not been remitted by the petitioner within the time granted in the notice issued by the 2nd respondent. In the writ petition, the petitioner cites reasons for his inability to remit the amount in time. Taking note of the said submission of the petitioner, I am inclined to permit the petitioner to pay the Kerala Legal Benefit Fund amount within a period of two weeks from the date of receipt of a copy of this judgment. On the petitioner making the said payment within the time granted, the 2nd respondent shall consider the revision petition filed by the petitioner, on merits and pass orders on the same within a period of two months from the date of receipt of a copy of this judgment. To enable the 2nd respondent to do this, I quash Ext.P3 order passed by him. It is made clear that recovery steps, if any, initiated against the petitioner for recovery of amounts confirmed by Ext.P1 order, shall be kept in abeyance till such time as orders are passed on the revision application and communicated to the

petitioner. It is further made clear that, if the petitioner does not comply with the directions with regard to the payment of the Kerala Legal Benefit Fund, he will lose the benefit of this judgment.

The writ petition is disposed as above.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp