

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 15TH DAY OF JANUARY 2015/25TH POUSHA, 1936

WP(C).No. 1560 of 2015 (T)

PETITIONER(S) :

**M/S.CURATUS REMEDIES PVT.LTD.,
AJMAL TOWER, NEAR POLY TECHNIC, ANGADIPURAM,
PERINTHALMANNA-676 505,
REPRESENTED BY ITS MANAGING DIRECTOR, DR.RAJEEV CHANDRAN.**

BY ADV. SRI.TOMSON T.EMMANUEL

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, PERINTHALMANNA,
MALAPPURAM DISTRICT-676 505.**
- 2. DEPUTY COMMISSIONER,
COMMERCIAL TAXES, NEAR CIVIL STATION,
MALAPPURAM-676 505.**
- 3. ASSISTANT COMMISSIONER (APPEALS),
COMMERCIAL TAXES, SALES TAX COMPLEX, PALAKKAD-678 001.**
- 4. DEPUTY TAHSILDAR(REVENUE RECOVERY),
OTTAPPALAM TALUK- 679 506, PALAKKAD DISTRICT.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 15-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT. P1: TRUE COPY OF ORDER OF PENALTY DATED 05.07.2014 COMPLETED BY THE 1ST RESPONDENT FOR THE MONTH OF DECEMBER 2013 U/S.67(1) UNDER THE KVAT ACT.
- EXT. P1(A): TRUE COPY OF ORDER OF PENALTY DATED 05.07.2014 COMPLETED BY THE 1ST RESPONDENT FOR THE MONTH OF JANUARY 2014 U/S.67(1) UNDER THE KVAT ACT.
- EXT. P1(B): TRUE COPY OF ORDER OF PENALTY DATED 05.07.2014 COMPLETED BY THE 1ST RESPONDENT FOR THE MONTH OF FEBRUARY 2014 U/S.67(1) UNDER THE KVAT ACT.
- EXT. P1(C): TRUE COPY OF ORDER OF PENALTY DATED 05.07.2014 COMPLETED BY THE 1ST RESPONDENT FOR THE MONTH OF MARCH 2014 U/S.67(1) UNDER THE KVAT ACT.
- EXT. P2: TRUE COPY OF ORDER PASSED U/S.22(3) BY THE 1ST RESPONDENT FOR THE YEAR 2013-14.
- EXT. P3: TRUE COPY OF APPEAL DATED 10.01.2015 SUBMITTED BY THE PETITIONER, AGAINST EXT P1, BEFORE THE 2ND RESPONDENT.
- EXT. P3(A): TRUE COPY OF APPEAL DATED 10.01.2015 SUBMITTED BY THE PETITIONER, AGAINST EXT P1(A), BEFORE THE 2ND RESPONDENT.
- EXT. P3(B): TRUE COPY OF APPEAL DATED 10.01.2015 SUBMITTED BY THE PETITIONER, AGAINST EXT P1(B), BEFORE THE 2ND RESPONDENT.
- EXT. P3(C): TRUE COPY OF APPEAL DATED 10.01.2015 SUBMITTED BY THE PETITIONER, AGAINST EXT P1(C), BEFORE THE 2ND RESPONDENT.
- EXT. P4: TRUE COPY OF APPEAL DATED 11.01.2015 SUBMITTED BY THE PETITIONER, AGAINST EXT P2, BEFORE THE 3RD RESPONDENT.
- EXT. P5: TRUE COPY OF PETITION DATED 10.01.2015, FOR CONDONING DELAY IN FILING APPEAL SUBMITTED BEFORE 2ND RESPONDENT ALONG WITH EXT P3 APPEAL.
- EXT. P5(A): TRUE COPY OF PETITION DATED 10.01.2015, FOR CONDONING DELAY IN FILING APPEAL SUBMITTED BEFORE 2ND RESPONDENT ALONG WITH EXT P3(A) APPEAL.
- EXT. P5(B): TRUE COPY OF PETITION DATED 10.01.2015, FOR CONDONING DELAY IN FILING APPEAL SUBMITTED BEFORE 2ND RESPONDENT ALONG WITH EXT P3(B) APPEAL.

-
- EXT. P5(C): TRUE COPY OF PETITION DATED 10.01.2015, FOR CONDONING DELAY IN FILING APPEAL SUBMITTED BEFORE 2ND RESPONDENT ALONG WITH EXT P3(C) APPEAL.
- EXT. P6: TRUE COPY OF PETITION DATED 11.01.2015, FOR CONDONING DELAY IN FILING APPEAL SUBMITTED BEFORE THE 2ND RESPONDENT ALONG WITH EXT P4 APPEAL.
- EXT. P7: TRUE COPY OF THE STAY PETITION DATED 10.01.2015, SUBMITTED BEFORE 2ND RESPONDENT ALONG WITH EXT P3 APPEAL.
- EXT. P7(A): TRUE COPY OF THE STAY PETITION DATED 10.01.2015, SUBMITTED BEFORE THE 2ND RESPONDENT ALONG WITH EXT P3(A) APPEAL.
- EXT. P7(B): TRUE COPY OF THE STAY PETITION DATED 10.01.2015, SUBMITTED BEFORE THE 2ND RESPONDENT ALONG WITH EXT P3(B) APPEAL.
- EXT. P7(C): TRUE COPY OF THE STAY PETITION DATED 10.01.2015, SUBMITTED BEFORE THE 2ND RESPONDENT ALONG WITH EXT P3(C) APPEAL.
- EXT. P8: TRUE COPY OF STAY PETITION DATED 11.04.2014 SUBMITTED BY THE PETITIONER ALONG WITH EXT P4 APPEAL , BEFORE THE 3RD RESPONDENT.
- EXT. P9: TRUE COPY OF THE REVENUE RECOVERY NOTICE IN FORM NO.1 AND 10 SERVED BY THE 4TH RESPONDENT, PURSUANT TO EXT P1, P1(A), P1(B) AND P1(C) PENALTIES.
- EXT. P10: TRUE COPY OF THE REVENUE RECOVERY NOTICE IN FORM NO.1 AND 10 SERVED BY THE 4TH RESPONDENT, PURSUANT TO EXT P2 ASSESSMENT.

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.1560 of 2015 (T)

.....
Dated this the 15th day of January, 2015

JUDGMENT

Against Ext.P1 series of penalty orders, and Ext.P2 assessment order, under the KVAT Act for the assessment year 2013 - 2014, the petitioner has preferred Ext.P3 series of revision petitions and Ext.P4 appeal before the 2nd and 3rd respondents respectively. Along with Ext.P3 series of appeals, Ext.P5 series of delay condonation petitions and Ext.P7 series of stay petitions have also been filed before the 2nd respondent. Similarly, along with Ext.P4 appeal, Ext.P6 delay condonation petition and Ext.P8 stay petition have been filed before the 3rd respondent. It is the case of the petitioner that even before the 2nd and 3rd respondents have considered Exts.P5 and P7 series of petitions and the 3rd respondent considered Exts.P6 and P8 petitions, recovery steps have been initiated against the petitioner through Exts.P9 and P10 notices, threatening recovery action.

2. Heard Sri.Tomson T.Emmanuel, learned counsel appearing for the petitioner and Smt.Sobha Annamma Eappen, 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 dispose the writ petition with the following directions:

1. The 2nd respondent shall consider Exts.P5 and P7 series of applications, and 3rd respondent shall consider Exts.P6 and P8 applications, and pass orders within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

2.Recovery steps, initiated against the petitioner, pursuant to Exts.P9 & P10 notices, shall be kept in abeyance till orders are passed by the 2nd and 3rd respondents as directed above and communicated to the petitioner.

3. The order to be passed by the 2nd and 3rd respondents shall be reasoned ones adverting to the contentions of the petitioner.

sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/16/01/

