IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 6TH DAY OF JULY 2015/15TH ASHADHA, 1937

WP(C).No. 2112 of 2015 (L)

PETITIONER:

M/S.SAJI BATTERIES PRIVATE LIMITED,
18/1490, KALLUTHANKADAVU, PUTHIYARA P.O.,
CALICUT - 673 004, REP. BY ITS
MANAGING DIRECTOR SMT.ALIYAMMA JOSEPH,
AGED 56, W/O. LATE K.V.JOPEPH.

BY ADVS.SRI.V.R.KESAVA KAIMAL
SMT.C.DEVIKA RANI KAIMAL

RESPONDENT(S):
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1. **THE STATE OF KERALA, REP. BY ITS SECRETARY TO FINANCE DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM - 695 001.**

2. **THE COMMERCIAL TAX COMMISSIONER, COMMERCIAL TAX OFFICE, THIRUVANANTHAPURAM - 695 001.**

3. **THE DEPUTY TAHSILDAR (RR), COLLECTORATE, KOZHIKODE- 673 001.**

4. **THE DISTRICT COLLECTOR, COLLECTORATE, KOZHIKODE - 673 001.**

BY ADV. GOVERNMENT PLEADER SMT.M.T.SHEEBA

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

mbr/

WP(C).No. 2112 of 2015 (L)

APPENDIX

PETITIONER(S)' EXHIBITS:

P1: TRUE COPY OF THE ORDER DATED 15/10/2014 ISSUED BY THE FIRST RESPONDENT.

P2: TRUE COPY OF THE DEMAND NOTICE DATED 8/12/2014 DEMANDING AN AMOUNT OF RS.8,92,365/-.

P3: TRUE COPY OF THE DEMAND NOTICE DATED 8/12/2014 DEMANDING AN AMOUNT OF RS.57,13,824/-.

P4: TRUE COPY OF THE DEMAND NOTICE DATED 9/12/2014, ISSUED UNDER SECTION 7 OF THE REVENUE RECOVERY ACT, ADDRESSED TO THE COMPANY.

P5: TRUE COPY OF THE DEMAND NOTICE DATED 9/12/2014, ISSUED UNDER SECTION 7 OF THE REVENUE RECOVERY ACT, ADDRESSED TO THE COMPANY.

P6: TRUE COPY OF THE REPRESENTATION DATED 16/01/2015 SUBMITTED BY THE PETITIONER BEFORE THE FOURTH RESPONDENT.

P7: TRUE COPY OF THE FIRST INFORMATION REPORT DATED 29.1.2015.

P8: TRUE COPY OF THE PETITION DATED 16.2.2015 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.

P9: TRUE COPY OF THE REPLY DATED 28.2.2015.

P10: TRUE COPY OF THE LETTER AND A/D CARD ADDRRESSED TO RAMAKRISHNAN.

P11: TRUE COPY OF THE APPLICATION DATED 19.5.2015 ADDRESSED TO THE SECOND RESPONDENT UNDER THE RIGHT TO INFORMATION ACT.

P12: TRUE COPY OF THE REPLY DATED 4.5.2015 TO EXT.P11.

P13: TRUE COPY OF THE APPLICATION DATED 19.5.2015 ADDRESSED TO THE SECOND RESPONDENT UNDER THE RIGHT TO INFORMATION ACT.

P14: TRUE COPY OF THE REPLY DATED 2.6.2015 TO EXT.P13.

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No.2112 of 2015

Dated this the 6th day of July, 2015

J U D G M E N T

The petitioner impugning revenue recovery proceedings has approached this Court. The petitioner is a private limited company. The petitioner had a liability for tax arrears.

2. The petitioner's case is that, their liability is created on account of fraud committed by the tax practitioner. The petitioner approached the Government and the Government issued Ext.P1. In Ext.P1 it is stated that, no action shall be initiated, till a decision is taken in the matter. The petitioner based on Ext.P1 submits that, continuation of the revenue recovery proceedings is illegal.

3. In this matter a detailed counter affidavit has been filed by the 2nd respondent. It is stated that, the petitioner challenged the earlier proceedings before the appellate authority and also before this Court. The learned Government Pleader submits that, the petitioner's present writ petition is only with an intention to prolong the matter to escape from the tax liability. It is further submitted that, after hearing the petitioner, a report has been submitted to the Government on 02.02.2014.

In that view of the matter, this writ petition is disposed of with the following directions :

The Government shall take an appropriate decision, after hearing the petitioner and adverting to the report submitted, within two months from the date of receipt of a copy of this judgment. Till a decision is taken as above, coercive steps against the petitioner shall be deferred in tune with the directions.

Sd/-
A.MUHAMED MUSTAQUE, JUDGE.

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