

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**WEDNESDAY, THE 21ST DAY OF JANUARY 2015/1ST MAGHA, 1936**

**WP(C).No. 2136 of 2015 (N)**  
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**PETITIONER(S):**  
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**VINAYARAJ N, AGED 44 YEARS  
ERVIN BUILDERS, PERUMBA, PAYYANNUR,  
KANNUR DISTRICT.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)  
SRI.K.S.HARIHARAN NAIR  
SRI.K.UMAMAHESWAR**

**RESPONDENT(S):**  
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- 1. INTELLIGENCE OFFICER (IB)  
COMMERCIAL TAXES, MATTANCHERY, ERNAKULAM - 682 002.**
- 2. THE COMMERCIAL TAX OFFICER  
WORKS CONTRACT, KANNUR. 670 001**
- 3. THE COMMISSIONER,  
COMMERCIAL TAXES, TAX TOWERS, KARAMANA  
THIRUVANANTHAPURAM - 695 002.**
- 4. THE INSPECTING ASSISTANT COMMISSIONER,  
COMMERCIAL TAXES, KANNUR. 670 001**

**R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
21-01-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**WP(C).No. 2136 of 2015 (N)**  
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**APPENDIX**

**PETITIONER(S)' EXHIBITS**  
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**EXHIBIT-P1-TRUE COPY OF THE PENALTY ORDER DATED 19/08/2014 ISSUED BY THE 1ST RESPONDENT.**

**EXHIBIT-P2-TRUE COPY OF THE ORDER DATED 22/08/2014 ISSUED BY THE DEPUTY COMMISSIONER, KANNUR.**

**EXHIBIT-P3-TRUE COPY OF THE REVISION PETITION FILED AGAINST EXHIBIT-P2.**

**EXHIBIT-P4-TRUE COPY OF THE STAY PETITION IN EXHIBIT-P3 REVISION.**

**EXHIBIT-P5-TRUE COPY OF THE RR NOTICE DATED 27/09/2014 BY THE 4TH RESPONDENT.**

**RESPONDENT(S)' EXHIBITS:           NIL**  
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**//TRUE COPY//**

**P.S. TO JUDGE**

**A.K.JAYASANKARAN NAMBIAR, J.**

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**W.P.(C).NO.2136 OF 2015 (N)**  
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**Dated this the 21<sup>st</sup> day of January, 2015**

**J U D G M E N T**

Against Ext.P2 penalty order under the KVAT Act, the petitioner preferred Ext.P3 revision and Ext.P4 stay petition before the 3<sup>rd</sup> respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P2 penalty order.

2. Heard Sri.S.Anil Kumar, the learned counsel appearing for the petitioner and 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 dispose the writ petition with the following directions:

1. The 3<sup>rd</sup> respondent shall consider and pass orders on Ext.P4 stay petition within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

2.Recovery steps for recovery of amounts confirmed against petitioner pursuant to Ext.P5 notice shall be kept in abeyance till orders are passed by the 3<sup>rd</sup> respondent as directed above, and communicated to the petitioner.

3. The order to be passed by the 4<sup>th</sup> respondent shall be a reasoned one adverting to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the stay petition.

**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

prp