

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 30TH DAY OF JANUARY 2015/10TH MAGHA, 1936

WP(C).No. 3067 of 2015 (G)

PETITIONER(S):

**KAMAKSHI CONSTRUCTIONS,
TC 32/4250, PAZHAYANADAKKAVU, THRISSUR - 680 001.
REPRESENTED BY ITS MANAGING PARTNER, R.PARAMESWARAN.**

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

RESPONDENT(S):

- 1. INTELLIGENCE OFFICER (IB),
COMMERCIAL TAXES, PANKAJ BUILDINGS, WEST FORT,
THRISSUR - 680 004.**
- 2. COMMERCIAL TAX OFFICER (WORKS CONTRACT AND LUXURY TAX),
OFFICE OF THE COMMISSIONER, COMMERCIAL TAXES,
CIVIL STATION, THRISSUR - 680 003.**
- 3. THE COMMISSIONER,
COMMERCIAL TAXES, TAX TOWERS, KARAMANA,
THIRUVANANTHAPURAM 695 002.**
- 4. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, THRISSUR - 680 001.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
30-01-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 3067 of 2015 (G)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1. COPY OF PENALTY ORDER DATED 23.05.2011 ISSUED BY THE
1ST RESPONDENT.**

**EXHIBIT P2. COPY OF ORDER DATED 11.12.2014 ISSUED BY THE DY. COMMISSIONER,
THRISSUR.**

EXHIBIT P3. COPY OF REVISION PETITION FILED AGAINST EXHIBIT P2.

EXHIBIT P4. COPY OF STAY PETITION IN EXT.P3 REVISION.

EXHIBIT P5. COPY OF RR NOTICE DATED 30.05.14 BY THE 4TH RESPONDENT.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv**/**

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.3067 of 2015 (G)

.....
Dated this the 30th day of January, 2015

JUDGMENT

Against Ext.P2 order of the first revision authority, under the KVAT Act, for the assessment year 2007 - 2008, the petitioner has preferred Ext.P3 second revision and Ext.P4 stay petition before the 3rd respondent. It is the case of the petitioner that even prior to considering Ext.P4 stay petition, Ext.P5 revenue recovery notice has been served, threatening recovery action.

2. Heard Sri.S.Anil Kumar, 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 3rd respondent shall consider and pass orders on Ext.P4 stay petition within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

2.Recovery steps, initiated against the petitioner, pursuant to Ext.P5 revenue recovery notice, shall be kept in abeyance till orders are passed by the 3rd respondent as directed above

and communicated to the petitioner.

3. The order to be passed by the 3rd 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 appeal.

sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/31/01/