

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 4TH DAY OF FEBRUARY 2015/15TH MAGHA, 1936

WP(C).No. 3463 of 2015 (G)

PETITIONER(S) :

**BENNY THOMAS, AGED 47 YEARS,
M/S.PULLIPPADOM RUBBERS, PULLIPADOM P.O,
MAMPAD, NILAMBUR, MALAPPURAM.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENT(S) :

- 1. THE INTELLIGENCE OFFICER,
SQUAD NO.V, DEPARTMENT OF COMMERCIAL TAXES,
MALAPPURAM AT NILAMBUR- 679 329.**
- 2. THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MALAPPURAM- 676 505.**
- 3. THE COMMISSIONER OF COMMERCIAL TAXES,
TAX TOWERS, KILLIPPALAM, KARAMANA P.O,
THIRUVANANTHAPURAM-695 002.**
- 4. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MALAPPURAM AT MANJERI- 676 121.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 04-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1: TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 OF
OF THE REVENUE RECOVERY ACT ISSUED BY 4TH RESPONDENT
DATED 04.02.2014.**

**EXHIBIT P2: TRUE COPY OF THE PENALTY ORDER PASSED BY 1ST RESPONDENT
FOR THE YEAR 2012-13 DATED 10.04.2013.**

**EXHIBIT P3: TRUE COPY OF THE APPELLATE ORDER PASSED BY 2ND
RESPONDENT FOR THE YEAR 2012-13 DATED 21.08.2014.**

**EXHIBIT P4: TRUE COPY OF THE REVISION PETITION FILED BY THE PETITIONER
BEFORE THE 3RD RESPONDENT DATED 20.09.2014.**

**EXHIBIT P5: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 3RD RESPONDENT DATED 20.09.2014.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.3463 of 2015

.....
Dated this the 4th day of February, 2015

J U D G M E N T

Against Ext. P3 appellate order under the KVAT Act, the petitioner has preferred Exts.P4 revision and Ext.P5 stay petition before the 3rd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued by Ext.P1 demand notice for recovery of the amounts confirmed by Exts.P3 appellate order.

2. Heard Sri.Muraleedharan Nair, the learned counsel for the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader 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:

- i. The 3rd respondent shall consider and pass orders on Exts.P5 stay petition within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Recovery steps for recovery of amounts confirmed against petitioner pursuant to Ext.P1 shall be kept in abeyance till such time as orders are passed by the 3rd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 3rd respondent shall be a reasoned one advertent to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal/revision.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/

