

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 9TH DAY OF FEBRUARY 2015/20TH MAGHA, 1936

WP(C).No. 3563 of 2015 (U)

PETITIONER(S):

**ABDUL JALEEL N.K., PROPRIETOR,
M/S. JAY N JAY ENTERPRISES,
MALABAR GATE, KOZHIKODE.**

BY ADV. SRI.N.J.JOHNSON.

RESPONDENT(S):

- 1. THE SALES TAX OFFICER (RECOVERY),
OFFICE OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES DEPARTMENT,
KOZHIKODE - 673 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE - 673 001.**
- 3. THE TAHSILDAR, REVENUE RECOVERY,
KOZHIKODE - 673 001.**

BY GOVT. PLEADER SMT.SHOBANAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

WP(C).No. 3563 of 2015 (U)

APPENDIX

PETITIONER'S EXHIBITS:-

EXHIBIT-P1- TRUE COPY OF THE RECEIPT AMOUNT OF Rs.287072/-
DATED 20/12/2014.

EXHIBIT-P2- TRUE COPY OF THE RECEIPT AMOUNT OF Rs.313854/-
DATED 20/12/2014.

EXHIBIT-P3- TRUE COPY OF THE ATTACHMENT ORDER DATED 23/01/2014.

EXHIBIT-P4- TRUE COPY OF THE ENCUMBRANCE CERTIFICATE.

EXHIBIT-P5- TRUE COPY OF THE REQUEST DATED 20/12/2014.

RESPONDENT'S EXHIBITS:-

NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.3563 OF 2015 (U)

Dated this the 9th day of February, 2015

J U D G M E N T

The petitioner, who was faced with revenue recovery proceedings in connection with recovery of amounts that had been confirmed against him under the KVAT Act, filed an appeal and stay petition before the appellate authority under the KVAT Act. In the stay petition that was filed by the petitioner, the appellate authority directed the petitioner to deposit 30% of the amounts confirmed against him as a condition for the grant of stay. It is the case of the petitioner that although he had paid the amount that had been directed to be paid by the first appellate authority, the 3rd respondent continued to proceed with the revenue recovery notice.

2. I have heard Sri.N.J.Johnson, the learned counsel appearing for the petitioner as also Smt.Sobha Annamma Eappen, the learned Government Pleader appearing for the respondents. The learned Government Pleader would submit, on instructions, that the revenue recovery steps are being continued against the petitioner only

because, although the petitioner had paid 30% of the amount that was directed to be paid by the first appellate authority, he had not furnished the necessary security for the balance amounts confirmed against him by the orders against which the appeal was filed, as directed by the first appellate authority. Learned counsel for the petitioner, taking note of the said submission of the learned Government Pleader, undertakes to comply with the condition regarding security, within a period of two weeks from today. Recording this submission of counsel for the petitioner, I dispose the writ petition with a direction to the 3rd respondent to keep in abeyance the revenue recovery proceedings initiated against the petitioner, on the petitioner complying with the requirement of furnishing security as directed by the appellate authority, within a period of two weeks from today.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp