

**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. 4120 of 2015 (L)**  
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**PETITIONER:**  
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**KRISHNA TYRES, CULLAN ROAD,  
ALAPPUZHA DISTRICT,  
REPRESENTED BY ITS MANAGING PARTNER,  
B SATHRUGNA REDIAR.**

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

**RESPONDENT(S):**  
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- 1. INTELLIGENCE OFFICER, SQUAD NO. III,  
COMMERCIAL TAXES,  
ALAPPUZHA DISTRICT, PIN - 682 002.**
- 2. THE COMMERCIAL TAX OFFICER,  
IIND CIRCLE, ALAPPUZHA - 682 002.**
- 3. THE COMMISSIONER,  
COMMERCIAL TAXES, TAX TOWERS,  
KARAMANA, THIRUVANANTHAPURAM - 685 002.**
- 4. THE TAHSILDAR, REVENUE RECOVERY UNIT,  
AMBALAPUZHA, ALAPPUZHA DISTRICT, PIN - 682 004.**

**BY GOVERNMENT PLEADER SMT.LILLY.K.T.**

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

**mbr/**

**WP(C).No. 4120 of 2015 (L)**  
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**APPENDIX**

**PETITIONER(S)' EXHIBITS:**  
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- P1: COPY OF PENALTY ORDER DATED 30.01.2010 ISSUED BY THE  
1ST RESPONDENT.**
- P2: COPY OF ORDER DATED 16.12.2014 ISSUED BY THE DY. COMMISSIONER,  
ALAPPUZHA.**
- P3: COPY OF REVISION PETITION FILED AGAINST EXT. P2.**
- P4: COPY OF STAY PETITION FILED IN EXT.P3 REVISION.**
- P5: COPY OF RR NOTICE DATED 26.02.2013 ISSUED BY THE 4TH RESPONDENT.**

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

**P.S. TO JUDGE**

**mbr/**

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

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**W.P.(C).NO.4120 OF 2015 (L)**  
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**Dated this the 9<sup>th</sup> day of February, 2015**

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

Against Ext.P2 order of the first revisional authority under the KVAT Act, the petitioner has 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 taken by the respondents pursuant to Ext.P5, for recovery of the amounts confirmed by Ext.P2 order.

2. I have heard Sri.S.Anil Kumar, the learned counsel appearing for the petitioner and Smt.Lilly.K.T., 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 shall be kept in abeyance till orders are passed by the 3<sup>rd</sup> respondent as directed above and communicated to the petitioner.

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

prp