

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 10TH DAY OF FEBRUARY 2015/21ST MAGHA, 1936

WP(C).No. 4177 of 2015 (V)

PETITIONER(S):

**M/S. ERAM MOTORS PRIVATE LIMITED,
(FORMERLY ITL MOTORS PVT. LTD), 11/31, (7)
IIND FLOOR, CHOICE TOWERS, G.B.ROAD
PALAKKAD, REPRESENTED BY ITS DIRECTOR
SAKKEER HUSSAIN.**

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

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER (ENQUIRY)
OFFICE OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES
PALAKKAD-678 001.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD-678 001.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1. TRUE COPY OF THE PENALTY ORDER NO.E-2011/11-12/WLR PASSED
BY THE 1ST RESPONDENT FOR THE YEAR 2011-12 DATED 30/7/2012.**
- EXT.P2. TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DATED 9/12/2013.**
- EXT.P3. TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT DATED 2/2/2015.**
- EXT.P4. TRUE COPY OF THE DEMAND NOTICE IN FORM NO.12 ISSUED BY THE
1ST RESPONDENT FOR THE YEAR 2011-12 DATED 13/1/2015.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.4177 of 2015 (V)

.....
Dated this the 10th day of February, 2015

JUDGMENT

Against Ext.P1 penalty order issued under the Kerala Value Added Tax Act, 2003 for the assessment year 2011 - 2012, the petitioner preferred Ext.P2 appeal along with Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Ext.P4 demand notice, for recovery of the amounts confirmed in the assessment order.

2.I have heard Sri.N.Muraleedharan Nair, learned counsel appearing for petitioner and Smt.Sobha Annamma Eappen, learned Government Pleader for the respondents.

3. Considering the fact that, the petitioner has already paid 1/3rd of the penalty amount, confirmed against him by Ext.P1 order before the authorities, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on Ext.P2 appeal, preferred by the petitioner before him, within a period of three months from the date of receipt of a copy of this judgment, after hearing the petitioner.

Coercive steps pursuant to Ext.P4 demand notice shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Ext.P2 appeal, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/10/02/