

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 12TH DAY OF FEBRUARY 2015/23RD MAGHA, 1936

WP(C).No. 4537 of 2015 (N)

PETITIONER :

**P.M.SANKARAN, AGED 62 YEARS,
M/S.FRESH PRODUCTS, 5/39, AMBALAKADAVU,
CHERANELLAORE-682 034.**

**BY ADVS.SRI.ANIL D. NAIR
SRI.SREEJITH R.NAIR
SRI.SULEKHA BEEVI C.S
SRI.ROSIE ATHULYA JOSEPH
SRI.SOUMYA PRAKASH**

RESPONDENTS :

- 1. COMMERCIAL TAX OFFICER,
FIRST CIRCLE-I, ERNAKULAM, KOCHI-682 018.**
- 2. THE DEPUTY COMMISSIONER
ERNAKULAM - 682 015.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM-682 015.**
- 4. THE STATE OF KERALA
REPRESENTED BY ITS SECRETARY (TAXES),
THIRUVANANTHAPURAM-695 001.**

**R1 TO R4 BY SENIOR GOVERNMENT PLEADER
SRI. SOBHA ANNAMMA EAPPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 12-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1: TRUE COPY OF THE PENALTY ORDER DATED 29/12/2014 FOR THE YEAR 2006-2007 ISSUED TO THE PETITIONER BY THE 1ST RESPONDENT.
- EXT.P2: TRUE COPY OF THE PENALTY ORDER DATED 29/12/2014 FOR THE YEAR 2007-2008 ISSUED TO THE PETITIONER BY THE 1ST RESPONDENT.
- EXT.P3: TRUE COPY OF THE PENALTY ORDER DATED 29/12/2014 FOR THE YEAR 2008-2009 ISSUED TO THE PETITIONER BY THE 1ST RESPONDENT.
- EXT.P4: TRUE COPY OF THE PENALTY ORDER DATED 29/12/2014 FOR THE YEAR 2009-2010 ISSUED TO THE PETITIONER BY THE 1ST RESPONDENT.
- EXT.P5: TRUE COPY OF THE PENALTY ORDER DATED 29/12/2014 FOR THE YEAR 2010-2011 ISSUED TO THE PETITIONER BY THE 1ST RESPONDENT.
- EXT.P6: TRUE COPY OF THE REVISION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2006-2007 AGAINST ORDER.
- EXT.P7: TRUE COPY OF THE REVISION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2007-2008 AGAINST ORDER.
- EXT.P8: TRUE COPY OF THE REVISION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2008-2009 AGAINST ORDER.
- EXT.P9: TRUE COPY OF THE REVISION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2009-2010 AGAINST ORDER.
- EXT.P10: TRUE COPY OF THE REVISION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2010-2011 AGAINST ORDER.
- EXT.P11: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE ASSESSMENT YEAR 2006-2007 AGAINST ORDER.
- EXT.P12: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE ASSESSMENT YEAR 2007-2008 AGAINST ORDER.
- EXT.P13: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE ASSESSMENT YEAR 2008-2009 AGAINST ORDER.
- EXT.P14: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE ASSESSMENT YEAR 2009-2010 AGAINST ORDER.

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- EXT.P15:** TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE ASSESSMENT YEAR 2010-2011 AGAINST ORDER.
- EXT.P16:** TRUE COPY OF THE NOTICE DATED 7/2/2015 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER FOR THE YEAR 2006-2007.
- EXT.P17:** TRUE COPY OF THE NOTICE DATED 7/2/2015 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER FOR THE YEAR 2007-2008.
- EXT.P18:** TRUE COPY OF THE NOTICE DATED 7/2/2015 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER FOR THE YEAR 2008-2009.
- EXT.P19:** TRUE COPY OF THE NOTICE DATED 7/2/2015 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER FOR THE YEAR 2009-2010.
- EXT.P20:** TRUE COPY OF THE NOTICE DATED 7/2/2015 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER FOR THE YEAR 2011-2012

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.4537 of 2015 (N)

.....
Dated this the 12th day of February, 2015

JUDGMENT

Against Ext.P1 to P5 penalty orders issued under the Kerala Value Added Tax Act, 2003 for the assessment years 2006 - 2007 to 2010 - 2011, the petitioner preferred Exts.P6 to P10 revisions along with Exts.P11 to P15 stay petitions 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 Exts.P16 to P20 demand notices, for recovery of the amounts confirmed in the penalty orders.

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

3. On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on Exts.P11 to P15 stay petitions, preferred by the petitioner before him, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner. The order to be passed by the 2nd respondent shall

contain reasons for the decision arrived at by him.

Recovery steps initiated through Exts.P16 to P20 demand notices shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Exts.P11 to P15 stay petitions, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/12/02/