

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

MONDAY, THE 16TH DAY OF FEBRUARY 2015/27TH MAGHA, 1936

WP(C).No. 4782 of 2015 (W)

PETITIONER(S):

**K.K.NOBLE,
PROPRIETOR, K.K. EGGER NURSERY SUPPLIERS,
KANHIRAKKATTU BUILDING, KARIVADAKAM P.O.,
KASARAGOD DISTRICT.**

BY ADV. SRI.C.K.SREEJITH.

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER II,
KASARAGOD, PIN - 671 121.**
- 2. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, KASARAGOD - 671 121.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KASARAGOD - 671 121.**
- 4. STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
COMMERCIAL TAX DEPARTMENT, TRIVANDRUM - 695 001.**

BY GOVT. PLEADER SRI.S. SUDHEESH KUMAR.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 16-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXHIBIT-P1- TRUE COPY OF THE NOTICE ISSUED TO THE 1ST RESPONDENT
DATED 28/08/2014.
- EXHIBIT-P2- TRUE COPY OF THE APPLICATION FOR AMENDMENT OF
REGISTRATION AS ID NO. 321305/D116/450/2013 DATED 14/08/2013.
- EXHIBIT-P3- TRUE COPY OF THE ORDER NO. 32130549336/14-15
DATED 27/10/2014.
- EXHIBIT-P4- TRUE COPY OF THE DEMAND NOTICE DATED 27/10/2014.
- EXHIBIT-P5- TRUE COPY OF THE MEMORANDUM OF REVISION PETITION
FILED BEFORE THE 2ND RESPONDENT.
- EXHIBIT-P6- TRUE COPY OF THE STAY APPLICATION FILED ALONG WITH
THE REVISION PETITION.
- EXHIBIT-P7- TRUE COPY OF THE DEMAND NOTICE U/S 7 OF THE
REVENUE RECOVERY ACT 1968.

RESPONDENT'S EXHIBITS:-

NIL.

//TRUE COPY//

P.A TO JUDGE

rs.

K. VINOD CHANDRAN, J.
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W.P.(C) No.4782 of 2015 - W
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Dated this the 16th day of February, 2015

J U D G M E N T

Ext.P1 is penalty order passed against the petitioner, under Section 67(1) of the Kerala Value Added Tax Act, 2003, against which, petitioner filed Ext.P5 revision petition, which is accompanied by Ext.P6 stay application before the 2nd respondent. Revision petition and stay application are pending before the 2nd respondent. In the meanwhile, coercive proceedings have been initiated. It is in this context, the writ petition has been filed.

2. In the above circumstances, it is only proper that, the coercive proceedings be stayed until orders are passed in Ext.P5, which order shall determine the matter thereafter.

Writ petition disposed of.

Sd/-
K. VINOD CHANDRAN,
JUDGE

SB // true copy //

P.A to Judge