

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 26TH DAY OF FEBRUARY 2015/7TH PHALGUNA, 1936

WP(C).No. 6059 of 2015 (F)

PETITIONER(S):

**SAJITH BABU M.,
PROPRIETOR, M/S.CITY HILL PRODUCE, KODAKKAD POST,
MANNARKKAD, PALAKKAD**

**BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMSUDHEEN**

RESPONDENT(S):

- 1. THE INTELLIGENCE OFFICER,
SQUAD NO.VI, DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD.**
- 2. THE ASSISTANT COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD - 678 001.**

BY GOVERNMENT PLEADER SRI.SUDHEESH KUMAR

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
26-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 6059 of 2015 (F)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXT. P1:TRUE COPY OF THE PENALTY ORDER NO.VC VI-347/2014-15
DATED 09.01.2015 PASSED BY THE FIRST RESPONDENT.**

**EXT. P2:TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DATED 10.02.2015.**

**EXT. P3:TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 10.02.2015.**

**EXT. P4:TRUE COPY OF THE DEMAND NOTICE IN FORM NO.12 ISSUED BY
1ST RESPONDENT FOR THE YEAR 2014-15 DATED 09.01.2015.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv**/**

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.6059 OF 2015 (F)

Dated this the 26th day of February, 2015

J U D G M E N T

Against Ext.P1 penalty order, the petitioner has preferred Ext.P2 appeal and Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that pursuant to Ext.P1 order, the petitioner has already remitted 25% of the penalty confirmed against him by Ext.P1 order and recovery steps are sought to be pursued by the respondents through Ext.P4 demand notice.

2. Heard Sri.V.K.Shamsudheen, the learned counsel appearing for the petitioner as also Sri.Sudheesh Kumar, 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 2nd respondent shall consider and pass orders on Ext.P2 appeal 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 by the penalty order shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp