

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 12TH DAY OF MARCH 2015/21ST PHALGUNA, 1936

WP(C).No.6257 of 2015 (F)

PETITIONER:

**V.S.JOHNSON,KERALA PRINCE JEWELLERY,
P.M.P.11/965 D, 965 E,MAIN ROAD,PATHANAPURAM,
KOLLAM DISTRICT.**

**BY ADVS.SRI.JAIRAM.V.MENON
SMT.DEEPA. P.R**

RESPONDENTS:

- 1. THE COMMERCIAL TAX OFFICER,PUNALUR.**
- 2. THE DEPUTY THAHASILDAR (R.R.),
THALUK OFFICE,KUTTANAD,ALAPPUZHA DISTRICT.**

***ADDITINOAL 3RD RESPONDENT IMPLEADED**

**ADDL.R3:THE DEPUTY COMMISSIONER (APPALS),
COMMERCIAL TAXES,KOLLAM.**

***ADDITIONAL 3RD RESPONDENT IMPLEADED AS PER ORDER
DATED 12.3.2015 IN IA.NO.3801/2015 IN W.P(C) NO.6257/2015.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 12-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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WP(C).No.6257 of 2015 (F)

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1:TRUE COPY OF THE ORDER DATED 23.10.14 PASSED BY THE 1ST
RESPONDENT.

EXT.P2:TRUE COPY OF THE NOTICE UNDER SECTION 67 1 (C) DATED 10.10.2014
ISSUED BY THE 1ST RESPONDENT.

EXT.P3:TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 09.02.2015
ISSUED BY THE 2ND RESPONDENT.

EXT.P4:TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 09.02.2015
ISSUED BY THE 2ND RESPONDENT.

EXT.P5:TRUE COPY OF THE STATUTORY APPEAL AGAINST EXHIBIT P1 ORDER.

EXT.P6:TRUE COPY OF THE STATUTORY APPEAL AGAINST EXHIBIT P2 DEMAND.

EXT.P7:TRUE COPY OF THE DELAY PETITION FILED ALONG WITH EXHIBIT P5.

EXT.P8:TRUE COPY OF THE STAY PETITION FILED ALONG WITH EXHIBIT P5.

EXT.P9:TRUE COPY OF THE STAY PETITION FILED ALONG WITH EXHIBIT P6.

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 6257 of 2015

Dated this the 12th day of March, 2015

JUDGMENT

The petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003. Against Ext.P1 penalty order, and an order pursuant to Ext.P2 notice issued by the 1st respondent, the petitioner has preferred Exts.P5 and P6 appeals. Ext.P7 is the delay condonation petition and Exts.P8 and P9 are the stay petitions preferred by the petitioner before the additional 3rd respondent. It is the apprehension of the petitioner that even before consideration of the stay petition, the 2nd respondent will initiate recovery steps pursuant to Exts.P3 and P4 notices.

2. I have heard Sri.Jaiiram V.Menon, the learned Counsel appearing for the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader appearing for the respondents.

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 additional 3rd respondent to consider and pass orders on the delay condonation petitions and stay petitions 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 additional 3rd respondent shall contain reasons for the decision arrived at by him. Recovery steps initiated through Ext.P2 notice shall be kept in abeyance till such time as the additional 3rd respondent passes orders, as directed, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das