

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 11TH DAY OF MARCH 2015/20TH PHALGUNA, 1936

WP(C).No. 7704 of 2015 (K)

PETITIONER(S):

**KAMAKSHI CONSTRUCTIONS,
T.C.32/4250, PAZHAYANADAKKAVU, THRISSUR,
PIN - 680 001, REPRESENTED BY ITS
MANAGING PARTNER R. PARAMESWARAN.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM),
SRI.K.S.HARIHARAN NAIR,
SRI.K.UMAMAHESWAR.**

RESPONDENTS:-

- 1. THE INTELLIGENCE OFFICER (IB),
COMMERCIAL TAXES, COMMERCIAL TAX OFFICE COMPLEX,
POOTHOLE, THRISSUR - 680 004.**
- 2. THE COMMERCIAL TAX OFFICER
(WORKS CONTRACT & LUXURY TAX),
OFFICE OF THE DY. COMMISSIONER, COMMERCIAL TAXES,
COMMERCIAL TAX OFFICE COMPLEX, POOTHOLE,
THRISSUR - 680 004.**
- 3. THE COMMISSIONER OF COMMERCIAL TAXES,
TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM - 695 002.**
- 4. THE TAHSILDAR (RR), THRISSUR - 680 001.**

BY GOVT. PLEADER SMT.SHOBA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 11-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

EXHIBIT P1. COPY OF PENALTY ORDER DATED 23.05.2014 ISSUED BY THE 1ST RESPONDENT.

EXHIBIT P2. COPY OF THE ORDER DATED 11.12.2014 ISSUED BY THE DY. COMMISSIONER, THRISSUR.

EXHIBIT P3. COPY OF APPEAL MEMORANDUM AGAINST EXT.P2.

EXHIBIT P4. COPY OF POSTING NOTICE DATED 12.02.2015.

EXHIBIT P5. COPY OF DEMAND NOTICE DATED 27.02.2015 ISSUED BY THE 4TH RESPONDENT UNDER RR ACT.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

PA. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 7704 of 2015 (K)

.....
Dated this the 11th day of March, 2015

JUDGMENT

Against Ext.P1 penalty order under the Kerala Value Added Tax Act, 2003, the petitioner preferred a revision before the 1st revisional authority. The said revision was partly allowed. Against the said order of the first revisional authority, the petitioner preferred a further revision before the 3rd respondent. It is submitted that, the said revision petition was also heard by the 3rd respondent and orders are awaited. In the meanwhile, however, the respondents have initiated recovery steps for recovery of the amounts confirmed against the petitioner.

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

3. On a consideration of the facts and circumstances of the case and also the submissions made across the Bar, I dispose the writ petition with a direction to the 3rd respondent to pass orders in Ext.P3 revision filed by the petitioner before him, the hearing in which is stated to be already concluded, within a period of one month from the date of receipt of a copy of this judgment.

Recovery steps pursuant to Ext.P5 shall be kept in abeyance, till such time as the 3rd respondent passes orders, as directed above, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/12/03/

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