

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. 7809 of 2015 (A)

PETITIONER :

**M/S. GRAVITY CAR ACCESSOTIES,
XVI/540, MOONU KOOTTUNGAL BUILDING,
NEAR NITTOPN TOYOTTA SHOW ROOM, NETTOR - 682 040,
ERNAKULAM DISTRICT, REPRESENTED BY ITS PARTNER,
SIR.NAHAS K.K.**

BY ADV. SRI.TOMSON T.EMMANUEL

RESPONDENT(S):

- 1. INTELLIGENCE OFFICER,
COMMERCIAL TAXES, SQUAD NO.IV, EDAPPALLY,
COCHIN - 682 024.**
- 2. DEPUTY COMMISSIONER,
COMMERCIAL TAXES, SALES TAX COMPLEX, THEVARA,
COCHIN - 682 015.**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, CIVIL STATION, KAKKANAD,
COCHIN - 682 030.**

R1 TO R3 BY SR GOVERNMENT 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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APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P-1: TRUE COPY OF PENALTY IMPOSED U/S.67(1) OF THE KVAT ACT BY THE 1ST RESPONDENT, FOR THE YEAR 2012 - 13.
- EXT.P-1(A): TRUE COPY OF PENALTY IMPOSED U/S. 67(1) OF THE KVAT ACT BY THE 1ST RESPONDENT FOR THE YEAR 2013 - 14.
- EXT.P-2: TRUE COPY OF REVISION DATED 29.10.2014 SUBMITTED BY THE PETITIONER, AGAINST EXT.P1 PENALTY, BEFORE THE 2ND RESPONDENT
- EXT.P-2(A): TRUE COPY OF REVISION DATED 29.10.2014 SUBMITTED BY THE PETITIONER, AGAINST EXT.P1(A) PENALTY, BEFORE THE 2ND RESPONDENT
- EXT.P-3: TRUE COPY OF DELAY PETITION DATED 29.10.2014 SUBMITTED BY THE PETITIONER, ALONG WITH EXT.P2 REVISION, BEFORE THE 2ND RESPONDENT
- EXT.P-3(A): TRUE COPY OF DELAY PETITION DATED 29.10.2014 SUBMITTED BY THE PETITIONER, ALONG WITH EXT.P2(A) REVISION, BEFORE THE 2ND RESPONDENT
- EXT.P-4: TRUE COPY OF STAY PETITION DATED 29.10.2014 SUBMITTED BY THE PETITIONER, ALONG WITH EXT.P2 REVISION, BEFORE THE 2ND RESPONDENT
- EXT.P-4(A): TRUE COPY OF STAY PETITION DATED 29.10.2014 SUBMITTED BY THE PETITIONER, ALONG WITH EXT.P2(A) REVISION, BEFORE THE 2ND RESPONDENT
- EXT.P-5: TRUE COPY OF THE REVENUE RECOVERY NOTICE IN FORM NO.1 DATED 7.2.2015 ISSUED TO THE PETITIONER BY THE 3RD RESPONDENT, PURSUANT TO EXT.P1 DEMAND.
- EXT.P-5(A): TRUE COPY OF REVENUE RECOVERY NOTICE IN FORM NO.1 DATED 7.2.2015 ISSUED TO THE PETITIONER BY THE 3RD RESPONDENT, PURSUANT TO EXT.P1(A) DEMAND.

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

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P.A.TO.JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 7809 of 2015 (A)

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

JUDGMENT

The petitioner is an assessee under the Kerala Value Added Tax Act, 2003. Against Ext.P1 series of penalty orders, the petitioner has preferred Ext.P2 series of revision petitions before the 2nd respondent. Along with the revision petitions, the petitioner also preferred Ext.P3 series of delay condonation petitions and Ext.P4 series of 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.P5 series of demand notices, for recovery of the amounts confirmed in the assessment order.

2. I have heard Sri.Tomson T. Emmanuel, 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 Ext.P3 series of delay condonation petitions and Ext.P4 series of 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, pursuant to Ext.P5 series of demand notices shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed above, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/13/03/

