

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 15TH DAY OF JULY 2015/24TH ASHADHA, 1937

WP(C).No. 8480 of 2015 (H)

PETITIONER(S) :

**KASARAGOD MUNICIPALITY,
MUNICIPAL OFFICE, KASARAGOD.P.O,
REPRESENTED BY ITS SECRETARY.**

**BY ADVS.SRI.V.M.KURIAN
SRI.MATHEW B. KURIAN
SRI.K.T.THOMAS**

RESPONDENT(S) :

- 1. STATE OF KERALA,
REPRESENTED BY PRINCIPAL SECRETARY TO GOVERNMENT,
FINANCE DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM-695 001.**
- 2. THE COMMERCIAL TAX OFFICER,
(WORKS CONTRACT), KASARAGOD-671 121.**
- 3. THE TAHSILDAR (REVENUE RECOVERY),
TALUK OFFICE, KASARAGOD-671 121.**

BY GOVERNMENT PLEADER SMT.M.T.SHEEBA

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 15-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS :

- EXHIBIT-P1: TRUE COPY OF THE NOTICE DATED 18.02.2008 ISSUED BY THE 2ND RESPONDENT.**
- EXHIBIT-P2: TRUE COPY OF THE ORDER DATED 25.02.2008 ISSUED BY THE 2ND RESPONDENT.**
- EXHIBIT-P3: TRUE COPY OF THE APPEAL DATED 26.06.2008 SUBMITTED BY THE MUNICIPALITY.**
- EXHIBIT-P4: TRUE COPY OF THE LETTER DATED 07-04-2011 SUBMITTED BY PETITIONER TO 1ST RESPONDENT.**
- EXHIBIT-P5: TRUE COPY OF THE LETTER DATED 13-09-2011 SUBMITTED BY PETITIONER TO 1ST RESPONDENT.**
- EXHIBIT-P6: TRUE COPY OF APPEAL PETITION DATED 06.03.2013 SUBMITTED BY THE PETITIONER.**
- EXHIBIT-P7: TRUE COPY OF LETTER DATED 25-10-2014 SENT BY THE PETITIONER.**
- EXHIBIT-P8: TRUE COPY OF REPRESENTATION DATED 25-10-2014 ALONG WITH APPEAL PETITION DATED 25-10-2014.**
- EXHIBIT-P9: TRUE COPY OF PROCEEDINGS DATED 31.10.2014 ISSUED BY THE 2ND RESPONDENT.**
- EXHIBIT-P10: TRUE COPY OF DEMAND NOTICE DATED 20.01.2015 ISSUED UNDER SECTION 7 AND 34 OF THE R.R.ACT, 1963.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 8480 of 2015

Dated this the 15th day of July, 2015

J U D G M E N T

The petitioner Municipality has approached the 1st respondent against the order of Commercial Tax Officer levying penal interest on sales Tax remittance. It is pointed out that the above request is pending. In the meanwhile, revenue recovery proceedings are initiated to recover the amount due to the Department.

2. In such circumstances, there shall be a direction to the 1st respondent to consider the request, with notice to the petitioner, within a period of two months from the date of receipt of a copy of this judgment. Till such time, the revenue recovery proceedings shall be deferred. Petitioner shall produce a copy of this judgment along with a copy of Exts.P6 & P8 before the 1st respondent for further steps.

This writ petition is disposed of.

Sd/-
A. MUHAMED MUSTAQUE, JUDGE.