

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 20TH DAY OF MARCH 2015/29TH PHALGUNA, 1936

WP(C).No. 8934 of 2015 (N)

PETITIONER(S):

**M/S.CHRIST KNOWLEDGE CITY,
KUZHOOR AIRAPURAM P.O., MUVATTUPUZHA, ERNAKULAM (DIST),
PIN 683541, REPRESENTED BY ITS CHAIRMAN, P.J.PAULOSE.**

**BY ADVS.SRI.P.N.DAMODARAN NAMBOODIRI
SMT.K.P.RANI**

RESPONDENT(S):

- 1. THE INTELLIGENCE OFFICER (IB)
MATTANCHERRY, DEPARTMENT OF COMMERCIAL TAXES
MINI CIVIL STATION, ALUVA 683101.**
- 2. THE INSPECTING ASSISTANT COMMISSIONER (IB)
DEPARTMENT OF COMMERCIAL TAXES
O/O.THE DEPUTY COMMISSIONER (INT), EDAPPALLY
KOCHI-682024.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 20-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT-P1:** TRUE COPY OF THE INVOICE NO.IH/381/08-09 DATED 31.03.2009 ISSUED BY INDIA TECHS LIMITED, RAVIPURAM KOCHI TO THE PETITIONER.
- EXHIBIT-P2:** TRUE COPY OF THE CERTIFICATE OF REGISTRATION OF THE VEHICLE NO.KL-07-BK-1818, DTD.01.04.2009 ISSUED BY THE ADDL.REGISTERING AUTHORITY, ERNAKULAM.
- EXHIBIT-P3:** TRUE COPY OF THE JCB SALE AGREEMENT OF VEHICLE DATED 17.04.2013 ISSUED BY THE PURCHASER TO THE PETITIONER.
- EXHIBIT-P4:** TRUE COPY OF THE RELEVANT PAGE OF CASH BOOK ACCOUNT FOR THE YEAR 2013-14.
- EXHIBIT-P4A:** TRUE COPY OF THE RELEVANT PAGE OF LEDGER ACCOUNT FOR THE YEAR 2013-14.
- EXHIBIT-P5:** TRUE COPY OF THE PENALTY NOTICE NO.IBM-II/14-15 DATED 10.11.2014 UNDER SECTION 67(1) OF KVATA ACT ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.
- EXHIBIT-P6:** TRUE COPY OF THE REPLY NOTICE NO.CKC/CH/ADMIN/2512/2014 20-11-2014 SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.
- EXHIBIT-P7:** TRUE COPY OF THE PENALTY ORDER NO.IBM-II/IR-138/2013-14/OR-43/2014-15 DATED 28.02.2015, ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.
- EXHIBIT-P8:** TRUE COPY OF THE RECTIFICATION PETITION DATED 16.03.2015 SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.
- EXHIBIT-P9:** TRUE COPY OF THE RELEVANT PAGE OF LOCAL DELIVERY BOOK.

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.8934 of 2015 (N)

.....
Dated this the 20th day of March, 2015

JUDGMENT

Against Ext.P7 penalty order passed under the Kerala Value Added Tax Act, 2003, for the assessment year 2013 - 2014, the petitioner has preferred Ext.P8 rectification petition before the 1st respondent. It is the case of the petitioner that, even prior to considering Ext.P8 rectification petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P7 penalty order.

2. I have heard Sri.P.N.D.Namboothiri, 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 the submissions made across the Bar, I dispose the writ petition with a direction to the 1st respondent to consider and pass orders on Ext.P8 rectification petition, preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

Coercive steps, for recovery of the amounts confirmed against the petitioner by Ext.P7 penalty order, shall be kept in abeyance till such time as the 1st respondent passes orders, as directed, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/21/03/

