

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 23RD DAY OF MARCH 2015/2ND CHAITHRA, 1937

WP(C).No. 9215 of 2015 (B)

PETITIONER(S):

**F.A.TRADERS, GOPAL STREET, KANNUR-1,
REPRESENTED BY MANAGING PARTNER,
MUHAMMED FAYAD.**

**BY ADVS.SRI.K.N.SREEKUMARAN
SRI.P.D.UNNIKKANNAN NAIR**

RESPONDENT(S):

- 1. COMMERCIAL TAX OFFICER, I CIRCLE, KANNUR-670700.**
- 2. INTELLIGENCE OFFICER (IB),
COMMERCIAL TAXES, KANNUR-670700.**
- 3. DEPUTY COMMISSIONER,
COMMERCIAL TAXES, KANNUR-670700.**
- 4. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KANNUR-670700.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 23-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONERS' EXHIBITS

- P1: COPY OF THE PENALTY ORDER DATED 12/1/15 FOR 2013-14 ISSUED BY THE R2**
- P2: COPY OF THE REVISION PETITION FILED AGAINST EXT.P1 BEFORE THE R3 ON 16/2/15 BY PETITIONER**
- P2(A): COPY OF THE STAY PETITION FILED IN EXT.P2 REVISION.**
- P3: COPY OF THE DEMAND NOTICE IN FORM NO.I HAVING NO.B4 917/15 RRC 211/14-15 DATED 10/3/2015 OF THE R4**
- P4: COPY OF THE ASSESSMENT ORDER DATED 27/10/14 FOR 2013-14 ISSUED BY THE ASSISTANT COMMISSIONER SPL.CIRCLE-I, ERNAKULAM TO M/S.3 F.INDUSTRIES, ERNAKULAM.**

RESPONDENTS' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 9215 of 2015

Dated this the 23rd day of March, 2015

JUDGMENT

The Petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003, hereinafter referred to as 'KVAT Act'. Against Ext.P1 order of penalty passed under the KVAT Act, the petitioner preferred Ext.P2 revision and Ext.P2(a) stay petition before the 3rd respondent. Ext.P3 is the demand notice issued to the petitioner. The grievance of the petitioner is that even before considering the stay petition, the respondents are taking steps to recover the amounts confirmed against the petitioner by Ext.P1 order.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing 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 3rd respondent to consider and pass orders on Ext.P2(a) stay petition, 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 recovery

steps for recovery of amounts confirmed against the petitioner by Ext.P1 order, shall be kept in abeyance till such time as the 3rd respondent passes orders, as directed, in Ext.P2(a) stay petition and communicates the same to the petitioner.

It is made clear that the respondents shall also restore the electronic facility to the petitioner during the period,for which the stay granted in this judgment is in operation.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE