

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 27TH DAY OF MARCH 2015/6TH CHAITHRA, 1937

WP(C).No. 10012 of 2015 (B)

PETITIONER(S):

**M/S.NAKSHATHRA JEWELLERS,
MALABAR PLAZA, P.O.MATTANNUR,
KANNUR DISTRICT, REPRESENTED BY ITS
PARTNER SRI.P.K.JISHAD.**

**BY ADVS.SRI.T.M.SREEDHARAN (SR.)
SRI.V.P.NARAYANAN
SMT.DIVYA RAVINDRAN**

RESPONDENT(S):

**1/THE INTELLIGENCE OFFICER
SQUAD NO.1, COMMERCIAL TAXES,
THALASSERY, KANNUR DISTRICT.**

**2.THE COMMERCIAL TAX OFFICER,
KUTHUPARAMBA.**

**3.THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES,
KANNUR.**

**4.THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KANNUR.**

R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
27-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE ORDER NO.IS(T)1-16/2014-15/OR/16/2014/15 DATED 1.1.2015 ALONG WITH DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT.

EXT.P2: COPY OF THE MEMORANDUM OF REVISION PETITION 30.1.2015 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.

EXT.P3: COPY OF STAY PETITION DATED 30.1.2015 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.

EXT.P4: COPY OF THE NOTICE NO.R.P.28/15 DATED 28.2.2015 RECEIVED FROM THE 3RD RESPONDENT.

EXT.P5: COPY OF REVENUE RECOVERY NOTICE DATED 4.3.2015 ISSUED BY THE 4TH RESPONDENT.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.10012 OF 2015 (B)

Dated this the 27th day of March, 2015

J U D G M E N T

Against Ext.P1 penalty order under the Kerala Value Added Tax Act, the petitioner had preferred Ext.P2 revision together with Ext.P3 stay petition before the 3rd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are taken by the respondents through Exts.P4 and P5 revenue recovery notices as confirmed by Ext.P1 penalty order.

2. I have heard the learned counsel appearing for the petitioner and also the learned Government Pleader appearing for the respondents.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with the following directions:

1. The 3rd respondent shall consider and pass orders on Ext.P3 stay petition within a period of two months from the date of receipt of a copy of this judgment,

after hearing the petitioner.

2.Recovery steps for recovery of amounts confirmed against petitioner pursuant to Ext.P1 penalty order shall be kept in abeyance till orders are passed by the 3rd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp