

**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. 10043 of 2015 (E)**  
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**PETITIONER :**  
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**M/S. SKYBLUE PLYWOODS PVT. LTD.,  
INDUSTRIAL DEVELOPMENT AREA, ALUVA,  
REPRESENTED BY THE MANAGING DIRECTOR,  
MR.MOHAMMED C.P, AGED 52 YEARS, S/O.PAREED.**

**BY ADVS.SRI.C.A.NAVAS  
SRI.T.K.SASIKUMAR**

**RESPONDENT(S):**  
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- 1. THE INTELLIGENCE OFFICER (IB),  
OFFICE OF THE DEPUTY COMMISSIONER (INT),  
DEPARTMENT OF COMMERCIAL TAXES,  
ERNAKULAM AT EDAPPALLY, ERNAKULAM DISTRICT-682 025**
- 2. THE DEPUTY COMMISSIONER, COMMERCIAL TAXES,  
MATTANCHERRY AT ERNAKULAM-682 004**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,  
MATTANCHERRY COCHI-2**
- 4. THE VILLAGE OFFICER, VENGOLA VILLAGE,  
ERNAKULAM DISTRICT-683 031**
- 5. DEPUTY TAHSILDAR, REVENUE RECOVERY,  
THALUK OFFICE, KUNNATHUNADU TALUK-683 031**

**R1 TO R5 BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN**

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

**sts**

**WP(C).NO.10043/2015**

**APPENDIX**

**PETITIONER'S EXHIBITS:**

- P1 COPY OF THE NO.IBE-II/IR 43 & 44/OR-77/2013-14 DATED 18/2/2014 FOR THE YEAR 2005-06**
- P2 COPY OF THE DEMAND NOTICE DATED 10/03/2014**
- P3 COPY OF THE NO.IBE-II/IR 42/OR-78/2013-14 DATED 18/02/2014 FOR THE YEAR 2006-07**
- P4 COPY OF THE DEMAND NOTICE DATED 10/03/2014**
- P5 COPY OF THE NO.IBE-II/IR 42 & 43/OR-78/2013-14 DATED 18/02/2014 FOR THE YEAR 2007-08**
- P6 COPY OF THE DEMAND NOTICE DATED 10/03/2014**
- P7 COPY OF THE STATUTORY REVISION PETITION DATED 09/04/2014**
- P8 COPY OF THE STATUTORY REVISION PETITION DATED 09/04/2014**
- P9 COPY OF THE STATUTORY REVISION PETITION DATED 09/04/2014**
- P10 COPY OF THE STAY PETITION DATED 09/04/2014**
- P11 COPY OF THE STAY PETITION DATED 09/04/2014**
- P12 COPY OF THE STAY PETITION DATED 09/04/2014**
- P13 COPY OF THE REVENUE RECOVERY NO.F(RR) 399/14-15 DATED 16/03/2015**

**RESPONDENT'S EXHIBITS: NIL**

**/TRUE COPY/**

**P.A.TO.JUDGE**

**sts**

**A.K.JAYASANKARAN NAMBIAR, J.**

.....  
**W.P.(C) No. 10043 of 2015 (E)**

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Dated this the 27<sup>th</sup> day of March, 2015

**JUDGMENT**

The petitioner is an assessee under the Kerala Value Added Tax Act, 2003. Against Exts.P1, P3 and P5 penalty orders, the petitioner has preferred Exts.P7 to P9 revision petitions before the 2<sup>nd</sup> respondent. Along with the revision petitions, the petitioner also preferred Exts.P10 to P12 stay petitions, before the 2<sup>nd</sup> respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2<sup>nd</sup> respondent, recovery steps have been initiated against him through Ext.P13 revenue recovery notice, for recovery of the amounts confirmed in the penalty orders.

2.I have heard Sri.C.A.Navas, 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 2<sup>nd</sup> respondent to consider and pass orders on Exts.P10 to P12 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 2<sup>nd</sup> respondent shall contain reasons for the decision arrived at by him.

Recovery steps, pursuant to Ext.P13 revenue recovery notice shall be kept in abeyance till such time as the 2<sup>nd</sup> respondent passes orders, as directed above, and communicates the same to the petitioner.

Sd/-  
**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

AMV/28/03/