

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 30TH DAY OF MARCH 2015/9TH CHAITHRA, 1937

WP(C).No. 10121 of 2015 (M)

PETITIONER:

**JALAJAMANI.R.V,
M/S.GOLD STAR MARKETING AGENCY,
VARODE, OTTAPPALAM, PALAKKAD.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENT(S):

- 1. INTELLIGENCE OFFICER,
SQUAD NO.IV,
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD - 678 001.**
- 2. DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
SALES TAX, COMPLEX, PALAKKAD - 678 001.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 30-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONER'S EXHIBITS:

EXHIBIT P1 : COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DATED 6.3.2015.

EXT. P1(A) : COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DATED 6.3.2015.

**EXHIBIT P2 : COPY OF REVISION PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 24.3.2015.**

**EXT. P2(A) : COPY OF REVISION PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 24.3.2015.**

**EXHIBIT P3 : COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 24.3.2015.**

**EXT.P3(A) : COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 24.3.2015.**

RESPONDENT'S EXHIBITS:

- NIL

/TRUE COPY/

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.10121 OF 2015 (M)

Dated this the 30th day of March, 2015

J U D G M E N T

Against Ext.P1 series of penalty orders under the KVAT Act, the petitioner had preferred Ext.P2 series of revisions together with Ext.P3 series of stay petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petitions, recovery steps are taken by the respondents for recovery of the amounts confirmed against the petitioner by Ext.P1 series of penalty orders.

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 2nd respondent shall consider and pass orders on Ext.P3 series of stay petitions 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 series of penalty orders shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp