

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. 10134 of 2015 (N)

PETITIONER :

**T.S. HARI KRISHNAN
PROPRIETOR, M/S. SHARADHA LUGGAGE INDUSTRIES
VI/195, KALMANDAPAM, KADUMTHURUTHY
KINASSERY, PALAKKAD.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN**

RESPONDENT(S) :

- 1. THE INTELLIGENCE OFFICER,
SQUAD NO.VI,
DEPARTMENT OF COMMERCIAL TAXES
PALAKKAD-678 001.**
- 2. THE DEPUTY COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES
PALAKKAD – 678 001.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES
PALAKKAD – 678 001.**

R1 TO R3 BY SR. GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

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

Mn

...2/-

APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : COPY OF THE PENALTY ORDER NO. IPD-VI/49/2013-14 DATED 12.11.2014 PASSED BY 1ST RESPONDENT.
- EXT.P2 COPY OF THE REVISION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 16.1.2015.
- EXT.P3 COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 16.1.2015.
- EXT.P4 COPY OF THE EARLY HEARING PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 16.1.2015.
- EXT.P5 COPY OF THE RECOVERY CERTIFICATE IN FORM NO.25 ISSUED BY THE 3RD RESPONDENT.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.S. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.10134 OF 2015 (N)

Dated this the 30th day of March, 2015

J U D G M E N T

Against Ext.P1 penalty order under the KVAT Act, the petitioner had preferred Ext.P2 revision together with Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are taken by the respondents through Ext.P5 revenue recovery notice 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 2nd 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. If the 2nd respondent has already heard the revision petition itself, then, instead of passing orders on the stay petition, the 2nd respondent shall pass orders on the revision petition within the time granted above.

3. 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 2nd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp