

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. 10353 of 2015 (T)

PETITIONER(S):

**JAYAKRISHNAN D.S.
PROPRIETOR : SWANMY'S BAKERY,
NADA, IRINJALAKUDA, THRISSUR DISTRICT 682 121.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR**

RESPONDENT(S):

**1.COMMECIAL TAX OFFICER
IRINJALAKUDA, THRISSUR DISTRICT 680 121.**

**2.THE DEPUTY COMMISSIONER, COMMERCIAL TAXES,
THRISSUR 680 004.**

**3.THE DEPUTY TAHSILDAR (RR),
MUKUNDAPURAM TALUK, IRINJALAKUDA 680 121.**

R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

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

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF PENALTY ORDER PASSED BY THE 1ST RESPONDENT DT. 12.1.2015.

EXT.P2: COPY OF REVISION PETITION AGAINST EXT.P1 ORDER.

EXT.P3: COPY OF PETITION FOR STAY.

EXT.P4: COPY OF THE RR NOTICE DATED 19.2.2015.

EXT.P5: COPY OF THE RECEIPT SHOWING THE PAYMENT OF RS.77,763/- ON 11.3.2015.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.10353 OF 2015 (T)

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.P4 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.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