

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. 10362 of 2015 (U)

PETITIONER(S):

**NAZEER A., M/S.S.A.K. TRADERS,
VALAVUPACHA, CHITHARA,
KADAKKAL, KOLLAM.**

BY ADV. DR.K.P.PRADEEP.

RESPONDENT(S):

- 1. STATE OF KERALA,
REPRESENTED BY ITS PRINCIPAL SECRETARY
TO TAXES, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM-695 001.**
- 2. COMMERCIAL TAX OFFICER-1,
DEPARTMENT OF COMMERCIAL TAXES,
ANCHAL, KOLLAM.**
- 3. DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
ASRAMAM, KOLLAM-691 002.**
- 4. DEPUTY TAHSILDAR (RR),
DEPARTMENT OF REVENUE,
TALUK OFFICE, KOTTARAKKARA.**

BY GOVT. 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:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE PENALTY ORDER NO.32021473803/2011-12 DATED 30/12/2014 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.
- EXT.P1A COPY OF THE PENALTY ORDER NO.32021473803/2012-13 DATED 05/01/2015 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.
- EXT.P2 COPY OF THE REVISION DATED 28/03/2015 FOR THE YEAR 2011-12 FILED BY THE PETITIONER WITH RESPECT TO EXT.P1 ORDER BEFORE THE 3RD RESPONDENT.
- EXT.P2A COPY OF THE REVISION DATED 28/03/2015 FOR THE YEAR 2012-13 FILED BY THE PETITIONER WITH RESPECT TO EXT.P1A ORDER BEFORE THE 3RD RESPONDENT.
- EXT.P3 COPY OF THE DELAY PETITION FILED IN EXT.P2 REVISION DATED 28/03/2015 FILED BY THE PETITIONER TO THE 3RD RESPONDENT.
- EXT.P3A COPY OF THE DELAY PETITION IN EXT.P2A REVISION DATED 28/03/2015 FILED BY THE PETITIONER TO THE 3RD RESPONDENT.
- EXT.P4 COPY OF THE STAY PETITION IN EXT.P2 REVISION DATED 28/03/2015 FILED BY THE PETITIONER TO THE 3RD RESPONDENT.
- EXT.P4A COPY OF THE STAY PETITION IN EXT.P2A REVISION DATED 28/03/2015 FILED BY THE PETITIONER TO THE 3RD RESPONDENT.
- EXT.P5 COPY OF THE DEMAND NOTICE NO.D5-6781/15 DATED 17/03/2015 ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER FOR THE YEAR 2011-12 UNDER SECTION 7 OF THE RR ACT.
- EXT.P5A COPY OF THE DEMAND NOTICE NO.D5-6824/15 DATED 21/03/2015 ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER FOR THE YEAR 2012-13 UNDER SECTION 7 OF THE RR ACT.

WP(C).No. 10362 of 2015 (U)

**EXT.P6 COPY OF THE DEMAND NOTICE NO.D5-6781/15 DATED 17/03/2015
ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER FOR THE
YEAR 2011-12 UNDER SECTION 7 OF THE RR ACT.**

**EXT.P6A COPY OF THE DEMAND NOTICE NO.D5-6824/15 DATED 21/03/2015
ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER FOR THE
YEAR 2012-13 UNDER SECTION 7 OF THE RR ACT.**

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.10362 OF 2015 (U)

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 before the 3rd respondent. Along with the revisions, the petitioner has also preferred Ext.P3 series of delay condonation petitions and Ext.P4 series of stay petitions before the 3rd respondent. It is the case of the petitioner that even prior to considering the stay petitions, recovery steps are taken by the respondents through Exts.P5 and P6 series of demand notices as confirmed 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 3rd respondent shall consider and pass orders on Ext.P3 series of delay condonation petitions and Ext.P4 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 3rd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp