

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 1ST DAY OF APRIL 2015/11TH CHAITHRA, 1937

WP(C).No. 10636 of 2015 (D)

PETITIONER(S):

**V.A. HASHEEM, PROPRIETOR,
M/S.ANUGRAHA METAL STORES,
V/193, MANNAR, ALAPPUZHA DISTRICT 689 622.**

BY ADV. SRI.BEJOY CHERIYAN

RESPONDENT(S):

**1.INTELLIGENCE OFFICER
COMMERCIAL TAXES, SQUAD NO.II,
ALAPPUZHA AT CHENGANNOOR, PIN 689 121.**

**2.DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ALAPPUZHA 688 001.**

**3.THE SECRETARY,
KERALA VALUE ADDED TAX APPELLATE TRIBUNAL,
KOTTAYAM.**

R BY GOVERNMENT PLEADER SRI.BOBY JOHN PULICKAPARAMBIL

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
01-04-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE PENALTY ORDER DATED 26.2.2014 PASSED BY THE 1ST RESPONDENT UNDER THE KVATACT.

EXT.P2: COPY OF JUDGMENT DATED 31.3.2014 IN W.P.(C).NO.8938 OF 2014 PASSED BY THIS HON'BLE COURT IN QUASHING EXT.P1 PENALTYORDER.

EXT.P3: COPY OF PENALTY ORDER DATED 2.7.2014 PASSED BY THE 1ST RESPONDENT ON THE 2ND ROUND, SIMPLE RE-INSTATING DEMAND OF RS.67,854/- MADE IN EXT.P1 ORDER.

EXT.P4: COPY OF REVISIONAL ORDER DATED 17.3.2015 PASSED BY THE 2ND RESPONDENT.

EXT.P5: COPY OF THE APPEAL DATED 27.3.2015 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT AGAINST EXT.P4 REVISIONAL ORDER.

EXT.P6: COPY OF THE STAY PETITION DATED 27.3.2015 FILED BY THE PETITIONER ALONG WITH EXT.P5 APPEAL BEFORE THE 3RD RESPONDENT.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.10636 OF 2015 (D)

Dated this the 1st day of April, 2015

J U D G M E N T

Against Ext.P4 revisional order, the petitioner had preferred Ext.P5 appeal and Ext.P6 stay petition before the 3rd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are taken by the respondents for recovery of the amounts confirmed against the petitioner by Ext.P4 revisional 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 3rd respondent shall consider and pass orders on Ext.P6 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.P4 revisional order 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