IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE ANIL K.NARENDRAN

FRIDAY, THE 24TH DAY OF APRIL 2015/4TH VAISAKHA, 1937

WP(C).No. 12743 of 2015 (P)

PETITIONER(S) :-

M/S.EDIMANNICKAL FASHION JEWELLERY
REPRESENTED BY ITS MANAGING PARTNER, SONIA SHAJI
N.H.220, KANJIRAPPALLY P.O., KOTTAYAM.

BY ADV. SRI.C.K.SREEJITH

RESPONDENT(S) :-
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1. INTELLIGENCE OFFICER (IB),
   COMMERCIAL TAXES DEPARTMENT, PATHANAMTHITTA-689 645.

2. COMMERCIAL TAX OFFICER
   PONKUNNAM, KOTTAYAM-686 506.

3. ASSISTANT COMMISSIONER
   KVAT SPECIAL CIRCLE, COMMERCIAL TAXES
   KOTTAYAM-686 506.

4. THE DEPUTY COMMISSIONER
   COMMERCIAL TAXES, KOTTAYAM-686 501.

5. STATE OF KERALA
   REPRESENTED BY THE SECRETARY TO GOVERNMENT
   TAXES DEPARTMENT, GOVERNMENT SECRETARIAT
   THIRUVANANTHAPURAM-695 001.

   BY SRI.S.SANTHOSH KUMAR, SPL.GOVERNMENT PLEADER, TAXES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

jvt

WP(C).No. 12743 of 2015 (P)

APPENDIX

PETITIONER(S)' EXHIBITS :-

EXT.P1. THE TRUE COPY OF THE PERMISSION TO PAY TAX U/S.8(f)(v) FOR 2013-14 IN FORM NO.1E IN NO.32050897402/16/8/2013.

EXT.P2. THE TRUE COPY OF THE ANNUAL RETURN FOR 13-14 e-FILED.

EXT.P3. THE TRUE COPY OF THE PENALTY ORDER NO.IBP NO.187/13-14/INCR 19/14-15/20/12/2014.

EXT.P4. THE TRUE COPY OF THE DEMAND NOTICE IN FORM NO.12 DATED 20/12/2014.

EXT.P5. THE TRUE COPY OF THE LETTER HEAD DATED 18/7/2013.

EXT.P6. THE TRUE COPY OF THE LETTER HEAD DATED 27/7/2013.

EXT.P7. THE TRUE COPY OF THE REVISION PETITION AND GROUNDS DATED 26/3/2015 FILED BEFORE THE 4TH RESPONDENT.

EXT.P8. THE TRUE COPY OF STAY PETITION IN FORM NO.30 DATED 26/3/2015.

RESPONDENT(S)' EXHIBITS :- NIL

//TRUE COPY//

P.S. TO JUDGE

ANIL K.NARENDRAN, J

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W.P(C).No. 12743 of 2015

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Dated this the 24th April, 2015

JUDGMENT

The petitioner is a firm engaged in manufacture and sales of gold ornaments. For the assessment year 2013-14, penalty was imposed under Section 67(1) of the KVAT Act based on Exhibit P3 order passed by the first respondent. Exhibit P3 was followed by Exhibit P4 demand notice. Challenging Exhibit P3 order of penalty, the petitioner filed Exhibit P7 revision before the fourth respondent. Along with Exhibit P7 the petitioner has filed Exhibit P8 petition for stay. Now the grievance of the petitioner is that during the pendency of Exhibits P7 and P8, recovery proceedings are being initiated pursuant to Exhibit P4 notice.

2. I heard the arguments of learned counsel for the petitioner and the learned Special Government Pleader appearing for the respondents.

3. Taking note of the fact that Exhibit P8 stay petition filed by the petitioner is pending consideration before the fourth respondent, I dispose of the Writ Petition directing the fourth respondent to consider and pass appropriate orders on Exhibit P8 stay petition as early as possible, at any rate, within one month from today with notice to the petitioner. Till such time, all recovery proceedings pursuant to Exhibit P4 shall be kept in abeyance.

ANIL K.NARENDRAN
JUDGE

vgs24/4/15