

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE**

**MONDAY, THE 15TH DAY OF JUNE 2015/25TH JYAISHTA, 1937**

**WP(C).No. 13139 of 2015 (N)**  
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**PETITIONER(S):**  
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**ADITYA MEDISALES LTD.,  
MAROTTICKAL BLDGS, NM STORE JN., ERNAKULAM DISTRICT,  
REPRESENTED BY ITS AUTHORISED SIGNATORY  
K.CHANDRASEKHARAN NAIR.**

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

**RESPONDENT(S):**  
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- 1. INTELLIGENCE OFFICER,  
SQUAD NO.II, COMMERCIAL TAXES,  
MATTANCHERRY AT KARUKUTTY, ERNAKULAM DISTRICT,  
PIN-683 576.**
- 2. ASST. COMMISSIONER,  
COMMERCIAL TAXES, SPECIAL CIRCLE-II, PERUMANOOR,  
ERNAKULAM, KOCHI-682015.**
- 3. COMMERCIAL TAX INSPECTOR,  
COMMERCIAL TAXES CHECK POST, WALAYAR,  
PALAKKAD DISTRICT-678 624.**
- 4. THE MANAGER,  
ICICI BANK LTD., COMMERCIAL BRANCH, EMGEE SQUARE,  
M.G.ROAD, ERNAKULAM, KOCHI-682035.**

**R1-3 BY GOVERNMENT PLEADER SRI.R.RENJITH**

**R4 BY ADVS. SRI.LAL K.JOSEPH  
SRI.V.S.SHIRAZ BAVA  
SRI.A.A.ZIYAD RAHMAN**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 15-06-2015,  
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**PJ**

**APPENDIX**

**PETITIONER(S)' EXHIBITS**  
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- EXT P1 :** COPY OF REGISTRATION CERTIFICATE.
- EXT P2 :** COPY OF THE BANK GUARANTEES DATED 3-9-2013 FOR RS.52,200/- ISSUED BY THE 4TH RESPONDENT.
- EXT P3 :** COPY OF NOTICE DATED 16-1-2014 ISSUED BY THE 1ST RESPONDENT UNDER SECTION 47(5).
- EXT P4 :** COPY OF LETTER DATED 29-1-2014 ADDRESSED TO THE 1ST RESPONDENT.
- EXT P5 :** COPY OF LETTER DATED 17-3-2015 OF THE 1ST RESPONDENT ADDRESSED TO THE 4TH RESPONDENT.
- EXT P6 :** COPY OF JUDGMENT DATED 7-12-2012 IN WA.NO.2098 OF 2012 OF THIS HONOURABLE COURT.

**RESPONDENT(S)' EXHIBITS**  
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**NIL.**

**/ TRUE COPY /**

**P.S. TO JUDGE**

**PJ**

**A.MUHAMED MUSTAQUE, J.**

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**W.P.(C) No.13139 of 2015**

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**Dated this the 15<sup>th</sup> day of June, 2015**

**JUDGMENT**

The petitioner approached this Court apprehending that the Bank guarantee will be invoked before serving a copy of the order based on the penalty under Section 47(6) Kerala Value Added Tax Act. The petitioner submits that final order has been passed in the matter and he has received a copy. It is also submitted that he is preferring an appeal against the final order.

In that view of the matter, this writ petition is disposed of with the following direction:

To work out the alternative relief for the petitioner before the appropriate authority, the Bank guarantee furnished by the petitioner shall not be invoked for a period of two months.

Sd/-

**A.MUHAMED MUSTAQUE, JUDGE**

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