

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 12TH DAY OF MAY 2015/22ND VAISAKHA, 1937

WP(C).No. 14310 of 2015 (K)

PETITIONER(S) :-

SHAFEEQ PADAPPIL,
PROPRIETOR, M/S.MY MOBILE, S/O.ABDUL HAMEED
RESIDING AT PADAPPIL HOUSE, CHERUKUNNU
IRINAVU.P.O.-670 301, KANNUR.

BY ADV. SRI.C.K.SREEJITH

RESPONDENT(S) :-

1. THE INTELLIGENCE OFFICER (INVESTIGATION BRANCH)
COMMERCIAL TAXES, KANNUR-670 002.
2. COMMERCIAL TAX OFFICER, 1ST CIRCLE, KANNUR-670 002.
3. THE DEPUTY COMMISSIONER
COMMERCIAL TAXES, KANNUR-670 002.
4. THE SPECIAL DEPUTY TAHSILDAR
(REVENUE RECOVERY), KANNUR-670 002.
5. THE VILLAGE OFFICER, IRINAVU, KANNUR-670 301.
6. THE COMMISSIONER
COMMERCIAL TAXES DEPARTMENT, VIKAS BHAVAN
TRIVANDRUM-695 001.
7. STATE OF KERALA
REP. BY THE SECRETARY, COMMERCIAL TAXES DEPARTMENT
SECRETARIAT, TRIVANDRUM-695 001.

BY GOVERNMENT PLEADER SRI.A.MOHAMED SAVAD

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 12-05-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

WP(C).No. 14310 of 2015 (K)

APPENDIX

PETITIONER(S) ' EXHIBITS :-

P1- THE TRUE COPY OF THE NOTICE DT. 11/12/2014 ISSUED BY THE 1ST
RESPONDENT.

P2- THE TRUE COPY OF THE PENALTY ORDER DT. 23.12.2014 IMPOSING
PENALTY OF RS.17,98,010/-.

P3- THE TRUE COPY OF THE DEMAND NOTICE DT. 23.12.2014.

P4- THE TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE DEPUTY
TAHSILDAR, REVENUE RECOVERY, KANNUR DT. 1.4.15.

RESPONDENT(S) ' EXHIBITS :- NIL

//TRUE COPY//

P.A. TO JUDGE

A. MUHAMED MUSTAQUE, J.

W.P.(C) No.14310 of 2015

Dated this the 12th day of May 2015

J U D G M E N T

The petitioner, aggrieved by the penalty, proposed to file a revision. The petitioner challenges the recovery proceedings based on the penalty imposed on him.

2. Considering the facts and circumstances as above, the following directions are issued :-

- (i) The petitioner shall file a revision within a period of two weeks from the date of receipt of a copy of this judgment along with delay petition and stay petition.
- (ii) If such a revision along with delay petition and stay petition is filed within the time indicated above, the same shall be considered by the 2nd respondent within an outer time limit of two months from the receipt of such revision, delay petition and stay petition.
- (iii) The recovery proceedings pursuant to Ext.P4 shall stand stayed on condition that the petitioner deposits Rs.2,54,000/- (Rupees Two

W.P.(C) No.14310 of 2015

-: 2 :-

Lakhs Fifty Four Thousand only) before the first respondent. Further recovery will be subject to orders to be passed in the delay petition and stay petition by the revisional authority.

**Sd/-
A. MUHAMED MUSTAQUE
JUDGE**

Jvt