

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 19TH DAY OF MAY 2015/29TH VAISAKHA, 1937

WP(C).No. 14690 of 2015 (I)

PETITIONER(S):

**ANILA RAMAKRISHNAN, AGED 44 YEARS
PROPRIETRIX A.B.AQUA MINERALS
XI/476 D.K.P.BLOCK NO.37, EAST VELIYATHUNADU, U.C.C.PO
ALUVA-683 102, ERNAKULAM DISTRICT**

BY ADV. SRI.V.DEVANANDA NARASIMHAM

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, ALUVA.**
- 2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, MATTANCHERRY ATERNAKULAM.**
- 3. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, MATTANCHERRY -682 002.**
- 4. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MATTANCHERRY-682 002.**
- 5. THE BRANCH MANAGER,
STATE BANK OF TRAVANCORE, ALUVA, ERNAKULAM DISTRICT.**

R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
19-05-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1 : TRUE COPY OF THE ASSESSMENT ORDERS ALL ARE DATED 18-9-2014 FOR THE MONTHS APRIL TO JULY 2014

EXT.P2 : TRUE COPY OF PENALTY ORDERS ALL ARE DATED 18-9-2014 FOR THE RETURN PERIODS APRIL TO JULY 2014.

EXT.P3 : TRUE COPY OF MONTHLY RETURN FOR APRIL 2014 E-FILED ON 6-12-2014.

EXT.P4 : TRUE COPY OF MONTHLY RETURN FOR MAY 2014 E-FILED ON 8-12-2014.

EXT.P5 : TRUE COPY OF MONTHLY RETURN FOR JUNE 2014 E-FILED ON 17-12-2014.

EXT.P6 : TRUE COPY OF MONTHLY RETURN FOR JULY 2014 E-FILED ON 7-3-2015

EXT.P7 : TRUE COPIES OF THE APPEALS ALL ARE DATED 4-5-15 E-FILED FOR THE RETURN PERIOD APRIL TO JULY 2014.

EXT.P8 : TRUE COPIES OF THE REVISION PETITIONS ALL ARE DATED 4-5-15 E-FILED AGAINST PENALTY ORDERS FOR THE RETURN PERIODS APRIL TO JULY 2014.

EXT.P9 : TRUE COPY OF INTERLOCUTORY APPLICATIONS FOR CONDONATION OF 132 DAYS DELAY ALL ARE DATED 4-5-15 FILED BEFORE 2ND RESPONDENT.

EXT.P10 : TRUE COPY OF INTERLOCUTORY APPLICATIONS FOR CONDONATION OF DELAY ALL ARE DATED 4-5-15 FILED BEFORE 3RD RESPONDENT.

EXT.P11 : TRUE COPY OF STAY PETITIONS ALL ARE DATED 4-5-15 FILED BEFORE 2ND RESPONDENT.

EXT.P12 : TRUE COPY OF INTERLOCUTORY APPLICATION FOR ABSOLUTE STAY ALL ARE DATED 4-5-15 FILED BEFORE 3RD RESPONDENT AGAINST PENALTY ORDERS.

EXT.P13 : TRUE COPY OF THE RR NOTICE DATED 31-10-14 ISSUED BY 4TH RESPONDENT TO THE PETITIONER.

EXT.P14 : TRUE COPY OF THE LETTER DATED 30-3-2015 ISSUED BY 5TH RESPONDENT TO THE PETITIONER.

RESPONDENT(S)' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.14690 OF 2015 (I)

Dated this the 19th day of May, 2015

J U D G M E N T

Against Exts.P1 and P2 penalty orders under the KVAT Act, the petitioner had preferred Ext.P7 appeal and Ext.P8 revision before the 2nd and 3rd respondents respectively. Along with the appeal and revision, the petitioner has also preferred Exts.P9 and P10 delay condonation petitions and Exts.P11 and P12 stay petitions before the 2nd and 3rd respondents. It is the case of the petitioner that even prior to considering the stay petitions by respondents 2 and 3, recovery steps are underway to recover the amounts confirmed against the petitioner by Exts.P1 and P2 orders including the issuance of Ext.P14 prohibitory order on the 5th respondent directing the 5th respondent not to permit the petitioner to operate her bank account.

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 2nd and 3rd respondents shall consider and pass orders on Exts.P9 and P10 delay condonation petitions as also Exts.P11 and P12 stay petitions, which are pending before them, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

2. Coercive steps for recovery of amounts confirmed against petitioner pursuant to Exts.P1 and P2 orders including all steps pursuant to Ext.P14 prohibitory order issued on the 5th respondent, shall be kept in abeyance till orders are passed by the 2nd and 3rd respondents as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp