

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 29TH DAY OF JUNE 2015/8TH ASHADHA, 1937

WP(C).No. 19436 of 2015 (D)

PETITIONER(S) :

**SANDHYA P.KINI,
PROPEIETRIX, DEEPU AGENCIES, KAYAMKULAM,
ALAPPUZHA DISTRICT.**

BY ADV. SRI.A.KRISHNAN

RESPONDENT(S) :

- 1. THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY, REVENUE DEPARTMENT,
TRIVANDRUM - 695 001.**
- 2. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, NEAR KSRTC BUS STAND, KAYAMKULAM,
ALAPPUZHA DISTRICT - 690 502.**
- 3. THE DEPUTY COMMISSIONER(APPEALS),
COMMERCIAL TAXES, ALAPPUZHA, PIN- 690 001.**
- 4. THE INSPECTING ASSISTANT
DEPARTMENT OF COMMERCIAL TAXES, MINI CIVIL STATION,
CHENGANNUR, ALAPPUZHA DISTRICT - 689 121.**

BY SR.GOVERNMENT PLEADER SMT.SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 29-06-2015, ALONG WITH W.P(C).NO.19437 OF 2015 AND
CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED
THE FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1: TRUE COPY OF THE ORDER PASSED BY THE 2ND RESPONDENT
DATED 31.12.2014.**

**EXHIBIT P2: TRUE COPY OF THE DEMAND NOTICE, DATED 31.12.2014, BY
THE 1ST RESPONDENT TO THE PETITIONER.**

**EXHIBIT P3: TRUE COPY OF THE REVISION FILED BY PETITIONER BEFORE
THE 3RD RESPONDENT DATED 28.02.2015.**

**EXHIBIT P4: TRUE COPY OF THE STAY PETITION FILED ALONG WITH EXT.P3
DATED 28.02.2015.**

**EXHIBIT P5: TRUE COPY OF THE EARLY HEARING PETITION FILED ALONG
WITH EXT.P3 DATED 28.02.2015.**

**EXHIBIT P6: TRUE COPY OF THE R/R NOTICE ISSUED BY
THE 4TH RESPONDENT DATED 20.04.2015.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.19436, 19437, 19438 & 19439 of 2015

Dated this the 29th day of June, 2015

JUDGMENT

The petitioner, as against assessments, imposing penalty, has approached the third respondent in the respective writ petitions. In the appeals and revisions, the petitioner also filed stay petitions. The petitioner appears to have filed early posting petitions to hear the appeals and revisions. The assessment years are 2010-2011 and 2011-2012 and the penalty proceedings are for the same years.

2. The petitioner, in these writ petitions, seeks a direction to dispose the appeals and revisions and also to defer all recovery proceedings till the disposal of the appeals and revisions.

3. Learned Government Pleader opposes the prayer of the petitioner.

Taking note of the facts and circumstances, I am of the view that the petitioner shall deposit Rs.1 lakh each in all the four proceedings totaling Rs.4 lakhs within one month. If the petitioner deposits the above amount, Revenue Recovery proceedings shall be deferred. The appeals and revisions are directed to be disposed of within three months after issuing notice to the petitioner.

The writ petitions are disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE