

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 30TH DAY OF JUNE 2015/9TH ASHADHA, 1937

WP(C).No.19505 of 2015 (K)

PETITIONER:

**T.S.HARI KRISHNAN,PROPRIETOR,
M/S.SHARADHA LUGGAGE INDUSTRIES,
VI/195,KALIMANDAPAM,KADUMTHURUTHY,
KINASSERY,PALAKKAD.**

BY ADV.SRI.N.MURALEEDHARAN NAIR

RESPONDENT'S:

- 1. THE INTELLIGENCE OFFICER,SQUAD NO.VI,
DEPARTMENT OF COMMERCIAL TAXES,PALAKKAD.**
- 2. THE COMMISSIONER OF COMMERCIAL TAXES,
TAX TOWERS,KILLIPPALAM,KARAMANA P.O
THIRUVANANTHAPURAM-695 002.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD-678 001.**

R1 TO R3 BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 30-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

pk

WP(C).No.19505 of 2015 (K)

APPENDIX

PETITIONER'S EXHIBITS:

- P1: TRUE COPY OF THE PENALTY ORDER NO.IPD-VI/49/2013-14
DATED 12-11-2014 PASSED BY 1ST RESPONDENT.**
- P2: TRUE COPY OF THE ORDER PASSED BY THE DEPUTY COMMISSIONER,
PALAKKAD DATED 16-4-2015.**
- P3: TRUE COPY OF THE REVISION PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT DATED 8-6-2015.**
- P4: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT DATED 8-6-2015.**
- P5: TRUE COPY OF THE DEMAND NOTICE ISSUED BY 3RD RESPONDENT
DATED 15-6-2015.**

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

pk

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.19505 of 2015

Dated this the 30th day of June, 2015

J U D G M E N T

The petitioner as against Ext.P1 penalty order approached the revisional authority by Ext.P3. The said revision was dismissed. Thereafter, the petitioner preferred second revision before the 2nd respondent. The petitioner also moved an application for stay.

2. Heard the learned counsel for the petitioner as well as the learned Government Pleader for the respondents.

3. Considering the facts and circumstances of the case, there shall be a direction to the 2nd respondent to consider the stay application submitted by the petitioner within a period of two months from the date of receipt of a copy of this judgment. Till disposal of the stay application, all recovery proceedings based on or pursuant to Exts.P1 and P5 shall be deferred.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.