

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 2ND DAY OF JULY 2015/11TH ASHADHA, 1937

WP(C).No. 19841 of 2015 (E)

PETITIONER(S):

**O. HABEEBULLA,
ASIAN FURNITURE MART, TP II/331, NEAR RAILWAY CROSS
CHITTUMoola, THAZHAVA, KARUNAGAPPALLY,
PIN-690 523.**

BY ADV. SRI.G.VIJAYAN UNNITHAN

RESPONDENT(S):

- 1. INTELLIGENCE OFFICER,
INTELLIGENCE SQUAD NO.III, COMMERCIAL TAXES, KOLLAM,
PIN-691 001.**
- 2. DEPUTY COMMISSIONER,
COMMERCIAL TAXES, KOLLAM, PIN-691 001.**
- 3. DEPUTY TAHSILDAR (RR)
KARUNAGAPPALLY, PIN-690 518.**
- 4. VILLAGE OFFICER,
THODIYOOR VILLAGE, KARUNAGAPPALLY, KOLLAM,
PIN-690 523.**

R BY SR GOVERNMENT PLEADER SMT.ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
02-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

AD

WP(C).No. 19841 of 2015 (E)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1- TRUE COPY OF THE PENALTY ORDER NO.CR.6/2013-14 DATED
28.2.2014 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.**

**EXHIBIT P2- TRUE COPY OF THE CERTIFICATE OF REGISTRATION IN FORM 1A
NO.32657050209 DATED 20.1.2015 ISSUED BY THE COMMERCIAL TAX
OFFICER, KARUNAGAPPALLY TO THE PETITIONER.**

**EXHIBIT P3- TRUE COPY OF THE ORDER NO.RP 81/15 DATED 30.5.2015 REJECTING
THE STAY PETITION ISSUED BY THE 2ND RESPONDENT TO THE
PETITIONER.**

**EXHIBIT P4- TRUE COPY OF THE RECEIPT NO.18084 DATED 11.12.2014 ISSUED BY
THE VILLAGE OFFICER, THODIYOOR TO THE PETITIONER.**

**EXHIBIT P5- TRUE COPY OF NOTIFICATION NO.G.O.(P)NO.105/2014/TD DATED
10.7.2015 ISSUED BY SECRETARY, TAXES(B)DEPARTMENT,
GOVERNMENT OF KERALA.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A. TO JUDGE

AD

A.MUHAMMED MUSTAQUE, J.

W.P.(C).No.19841 of 2015

Dated this the 2nd day of July, 2015

JUDGMENT

The petitioner, impugning penalty proceedings, filed a revision petition before the 2nd respondent. The stay application filed by the petitioner has been rejected by Ext.P3. The petitioner already remitted 30% of the demand when the revenue recovery proceedings were initiated against the petitioner.

2. Taking note of the facts and circumstances, there shall be direction to 2nd respondent to dispose of the revision petition within three months after notice of the petitioner. In view of the fact that the petitioner has already remitted 30% of the demand, all recovery proceedings shall be deferred till the disposal of the revision petition.

This writ petition is disposed of.

A.MUHAMMED MUSTAQUE
Judge