

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 7TH DAY OF JULY 2015/16TH ASHADHA, 1937

WP(C).No. 20357 of 2015 (T)

PETITIONER:

**M.JOY VARGHESE, PROPRIETOR,
M/S.KERALA RUBBER PRODUCTS,
RAILWAY STATION LINK ROAD, CALICUT.**

**BY ADVS.SRI.K.P.ABDUL AZEES
SMT.T.ARCHANA**

RESPONDENT(S):

- 1. INTELLIGENCE OFFICER,
SQUAD NO III, COMMERCIAL TAXES,
KOZHIKODE - 673004.**
- 2. THE ASSISTANT COMMISSIONER,
SPECIAL CIRCLE I, COMMERCIAL TAXES,
KOZHIKODE - 673004.**
- 3. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, KOZHIKODE - 673004.**
- 4. THE DEPUTY TAHSILDAR(RR),
KOZHIKODE - 673004.**
- 5. THE COMMISSIONER, COMMERCIAL TAXES,
THIRUVANANTHAPURAM - 695001.**

BY SENIOR GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN

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

mbr/

APPENDIX

PETITIONER(S)' EXHIBITS:

- P1:- THE TRUE COPY OF APPELLATE ORDER OF THE DEPUTY COMMISSIONER (APPEALS) KOZHIKODE.
- P2:- THE TRUE COPY OF PENALTY ORDER PASSED BY INTELLIGENCE OFFICER, SQUAD NO III KOZHIKODE.
- P3:- THE TRUE COPY OF THE REVISION FILED BEFORE THE DEPUTY COMMISSIONER, KOZHIKODE.
- P4:- THE TRUE COPY OF STAY APPLICATION FILED BEFORE THE DEPUTY COMMISSIONER, KOZHIKODE.
- P5:- THE TRUE COPY OF PETITION FOR EARLY HEARING FILED BEFORE THE DEPUTY COMMISSIONER, KOZHIKODE.
- P6:- THE TRUE COPY OF THE COVERING LETTER ENCLOSING THE RECORDS, FILED BEFORE DEPUTY COMMISSIONER, KOZHIKODE.
- P7:- THE TRUE COPY OF THE REVENUE RECOVERY CERTIFICATE ISSUED BY THE DEPUTY TAHSILDAR, KOZHIKODE.

RESPONDENTS' EXHIBITS: **NIL.**

//TRUE COPY//

P.S. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No.20357 of 2015

Dated this the 7th day of July, 2015

J U D G M E N T

The petitioner was issued with a penalty by the 1st respondent. Thereupon, the petitioner filed an appeal before the 3rd respondent and the first appellate authority remanded the matter for fresh disposal to the 1st respondent. Thereafter, the 1st respondent issued Ext.P2 penalty order. The petitioner challenged the same in Ext.P3 revision before the 3rd respondent along with Exts.P4 and P5 petitions for stay and early posting respectively. In the meanwhile, the 4th respondent initiated Ext.P7 revenue recovery proceedings against the petitioner. The same is under challenge in this writ petition.

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, this writ petition is disposed of directing the 3rd respondent to consider the stay petition, after issuing notice to the petitioner, within a period of two months from the date of receipt of a copy of this judgment. Till a final decision is taken as directed above, all the coercive proceedings pursuant to Ext.P7 shall be kept in abeyance.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.