

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. 20358 of 2015 (T)

PETITIONER:

**M/S.VINAYAKA GOLD HOUSE,
NARANGAPURAM, THALASSERY- 670 101,
REP. BY MANAGING PARTNER, MANESH KUMAR P.K.**

**BY ADVS.SRI.K.PABDUL AZEES
SMT.T.ARCHANA**

RESPONDENTS:

- 1. INTELLIGENCE OFFICER,
SQUAD NO 1, COMMERCIAL TAXES, KANNUR-670 003**
- 2. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, KANNUR- 670 003**
- 3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KANNUR- 670 003**
- 4. THE COMMISSIONER,
COMMERCIAL TAXES, THIRUVANANTHAPURAM -695 001**

BY SR GOVERNMENT 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:**

sts

WP(C).No. 20358 of 2015 (T)

APPENDIX

PETITIONER(S)' EXHIBITS

- P1:- THE TRUE COPY OF THE PENALTY ORDER PASSED BY INTELLIGENCE OFFICER, SQUAD NO.1, KANNUR**
- P2:- THE TRUE COPY OF RETIREMENT DEED DATED 31/12/2013.**
- P3:- THE TRUE COPY OF RECEIPT ISSUED BY CO-OPERATIVE RURAL BANK, THALASSERY**
- P4:- THE TRUE COPY OF THE FIRST REVISION ORDER PASSED BY THE DEPUTY COMMISSIONER, KANNUR**
- P5:- THE TRUE COPY OF REVISION PETITION FILED BEFORE THE COMMISSIONER, COMMERCIAL TAXES, THIRUVANANTHAPURAM**
- P6:- THE TRUE COPY OF PETITION FOR EARLY HEARING FILED BEFORE THE COMMISSIONER, COMMERCIAL TAXES, THIRUVANANTHAPURAM.**
- P7:- THE TRUE COPY OF REVENUE RECOVERY CERTIFICATE ISSUED BY INSPECTING ASSISTANT COMMISSIONER, KANNUR**

RESPONDENT(S)' EXHIBITS: **NIL**

/TRUE COPY/

P.A.TO JUDGE

sts

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.20358 of 2015

Dated this the 7th day of July, 2015

J U D G M E N T

The petitioner as against Ext.P1 penalty order approached the 2nd respondent by Ext.P3 revision. The said revision was dismissed by the authority by Ext.P4 order. Thereafter, the petitioner preferred second revision before the 4th respondent. In the meanwhile, revenue recovery proceedings were initiated by the 3rd respondent against the petitioner. Hence, 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, there shall be a direction to the 4th respondent to consider the revision 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 revision as directed above, all recovery proceedings based on or pursuant to Exts.P1 and P7 shall be deferred.

This writ petition is disposed of as above.

Sd/-
A.MUHAMED MUSTAQUE, JUDGE.