

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 20TH DAY OF JULY 2015/29TH ASHADHA, 1937

WP(C).No. 21716 of 2015 (L)

PETITIONER(S):

**M/S. MANJALLY JEWELLERS,
BASILICA PLATINUM JUBILEE BUILDING,
NEAR NEW CHURCH,
THRISSUR-680 001, THRISSUR DISTRICT,
REPRESENTED BY ITS MANAGING PARTNER,
SRI. M.V.JOSEPH.**

**BY ADVS.SRI.TOMSON T.EMMANUEL
SRI.JENSON FRANCIS PAYANKAN**

RESPONDENT(S):

- 1. INTELLIGENCE OFFICER,
COMMERCIAL TAXES,
SQUAD NO. IV,
POOTHOLE, THRISSUR - 680 004.**
- 2. COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, 1ST CIRCLE, POOTHOLE
THRISSUR - 680 004.**
- 3. DEPUTY COMMISSIONER,
COMMERCIAL TAXES,
POOTHOLE, THRISSUR-680 004.**
- 4. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES,
POOTHOLE, THRISSUR-680 004.**

BY SR. GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 20-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER(S)' EXHIBITS

- P1 - TRUE COPY OF ONLINE DELIVERY NOTE NO.320805/DN/3677/2014 DATED 05.12.2014 PREPARED FOR 6 KILOGRAMS OF GOLD ORNAMENTS IN ACCORDANCE WITH ISSUE VOUCHER NO.1584.
- P2 - COPY OF SHOP INSPECTION REPORT DATED 07.12.2014 PREPARED BY 1ST RESPONDENT AT THE TIME OF INSPECTION OF EXHIBITION PLACE OF BUSINESS OF THE PETITIONER.
- P3 - COPY OF ONLINE DELIVERY NOTE NO.320805/DN/3709/2014 DATED 08.12.2014
- P4 - COPY OF PENALTY PROCEEDINGS DATED 19.06.2015 U/S.67 OF THE KVAT ACT ISSUED TO PETITIONER BY 1ST RESPONDENT.
- P5 - COPY OF REVISION DATED 10.07.2015 SUBMITTED BY THE PETITIONER BEFORE 3RD RESPONDENT, AGAINST EXT.P4.
- P6 - COPY OF STAY PETITION DATED 10.07.2015 SUBMITTED BY PETITIONER ALONG WITH EXT.P3, BEFORE 3RD RESPONDENT.

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

/TRUE COPY/

P.S. TO JUDGE

vmr.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.21716 of 2015

Dated this the 20th day of July, 2015

JUDGMENT

The petitioner, impugning Ext.P4 penalty proceedings, filed Ext.P5 revision before the third respondent. The petitioner also filed Ext.P6 stay application. The petitioner submits that the Revisional Authority may be directed to consider Ext.P1 while advertng to the stay application.

Taking note of the facts and circumstances, there shall be a direction to the third respondent to consider the stay application after issuing notice to the petitioner and also advertng to all materials relied by the petitioner within a period of two months. Till the disposal of the stay application, recovery proceedings are deferred.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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