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. 21748 of 2015 (P)

PETITIONER(S):

SONIA SHAJI, MANAGING PARTNER,
M/S.EDIMANNICKAL FASHION JEWELLERY,
N.H.220, KANJIRAPPALLY P.O., KOTTAYAM.

BY ADV. SRI.C.K.SREEJITH.

RESPONDENT(S):
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1. INTELLIGENCE OFFICER,
   (IB), COMMERCIAL TAXES DEPARTMENT,
   PATHANAMTHITTA - 689 645.

2. ASSISTANT COMMISSIONER (ASST),
   KVAT SPECIAL CIRCLE, COMMERCIAL TAXES,
   KOTTAYAM- 686 506.

3. DEPUTY COMMISSIONER,
   COMMERCIAL TAXES, KOTTAYAM- 686 501.

4. STATE OF KERALA,
   REPRESENTED BY SECRETARY TO GOVERNMENT,
   TAXES DEPARTMENT, GOVT. SECRETARIAT,
   THIRUVANANTHAPURAM -695 001.

BY SR. GOVT. 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:

rs.

WP(C).No. 21748 of 2015 (P)

APPENDIX

PETITIONER'S EXHIBITS:-

- P1: TRUE COPY OF THE PERMISSION U/S.8(F) NO.32050897402/2013-14/ 20/07/2013.
- P2: THE TRUE COPY OF THE ANNUAL RETURN FOR 13-14 E-FILED.
- P3: TRUE COPY OF THE PENALTY ORDER NO.IBP. NO.187/13-14/INCR 19/14-15/20.12.2014.
- P4: THE TRUE COPY OF THE DEMAND NOTICE IN FORM NO.12 DATED 20/12/2014.
- P5: THE TRUE COPY OF THE REVISION PETITION DATED 26/03/2015.
- P6: THE TRUE COPY OF THE STAY PETITION IN FORM NO.30 DATED 26/03/2015.
- P7: THE TRUE COPY OF HTE CONDITIONAL STAY ORDER IN NO.R.P.2/2015-16 (STAY 9/2015-16) DATED 30/06/2015.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.A. TO JUDGE

rs.

A.MUHAMED MUSTAQUE, J.

W.P.(C).No.21748 of 2015

Dated this the 20th day of July, 2015

J U D G M E N T

The petitioner impugning conditional order of stay in revision filed against the penalty order has approached this Court. The petitioner seeks an early disposal of the revision untrammeled by the finding while considering the stay application.

2. The learned counsel for the petitioner submits that, the petitioner is a compounding dealer and has no liability. It is also submitted that, she has already paid full tax as leviable for compounding.

3. The penalty order is proceeded on the turnover suppression of gold ornaments weighing 5748-620 gram.

4. This Court is of the view that revisional authority had only considered the stay application. Necessarily, the validity of petitioners contentions can be adverted only at the final hearing. Therefore, there is no infirmity with the condition imposed. However taking note of the nature of the contentions, this Court is of the view that, the condition imposed has to be modified and accordingly, it is revised as payment of ₹2,50,000/-. The payment shall be effected within one month from today. The revisional authority is directed to dispose of the revision within four months from the date of receipt of a copy of this judgment, after notice to

the petitioner.

This writ petition is disposed of as above.

Sd/-
A.MUHAMED MUSTAQUE, JUDGE.

AV