

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 17TH DAY OF NOVEMBER 2015/26TH KARTHIKA, 1937

WP(C).No. 23775 of 2015 (V)

PETITIONER:

**M/S. HOTEL SURYA,BAR ATTACHED,
IRRITY, KANNUR DISTRICT,
REPRESENTED BY ITS MANAGING PARTNER
K.T.MATHEW.**

**BY ADVS.SRI.K.J.ABRAHAM
SRI.NIKHIL JOHN**

RESPONDENT(S):

- 1. THE INTELLIGENCE OFFICER, SQUAD NO.1,
DEPARTMENT OF COMMERCIAL TAXES,
THALASSERY, KANNUR - 670 101.**
- 2. THE ASSISTANT COMMISSIONER (KVAT),
COMMERCIAL TAXES, SPECIAL CIRCLE,
KANNUR - 670 001.**
- 3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE - 670 832.**
- 4. THE DEPUTY COMMISSIONER,
O/O. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, KANNUR - 670 002.**

BY GOVERNMENT PLEADER SRI.RANJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 17-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

WP(C).No. 23775 of 2015 (V)

APPENDIX

PETITIONER(S)' EXHIBITS:

- P1 - TRUE COPY OF THE PENALTY ORDER NO. IS(T) 1-32/10-11 DT. 14.11.2012.**
- P2 - TRUE COPY OF THE APPEAL MEMORANDUM IN FORM NO. 30 DT. 08.7.2013.**
- P3 - TRUE COPY OF THE REVISION PETITION POSTING NOTICE NO. RP-163/14
DT. 21.8.2014.**
- P4 - TRUE COPY OF THE ARGUMENT NOTE DT. 27.8.2014.**
- P5 - TRUE COPY OF THE ASSESSMENT ORDER NO. 32121099865/10-11
DT. 31.7.2014.**
- P6 - TRUE COPY OF THE STAY ORDER IN STA 46/14 VIDE NO. SP 137/15
DT. 25.2.2015.**
- P7 - TRUE COPY OF THE ORDER IN WPC NO. 8472/2015 DT. 18.3.2015.**

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

//TRUE COPY//

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 23775 of 2015

Dated this the 17th day of November, 2015

JUDGMENT

The petitioner had approached this Court aggrieved by the action of the respondents in cancelling his access to the KVATIS facility at a time when Ext.P2 revision petition was filed by him against an order of penalty, and the same was pending consideration before the 4th respondent. I note from the files that, by an interim order dated 07.08.2015, this Court had directed the respondents to restore the e-facility to the petitioner and it is submitted by counsel for the petitioner that, based on the directions in the interim order referred to above, the e-facility was restored to the petitioner. The grievance of the petitioner now is only in respect of the revision petition, that is pending before the 4th respondent.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I am of the view that the writ petition can be disposed in the following manner:

- (i) The 4th respondent shall consider and pass orders on Ext.P2 revision petition filed by the petitioner before him, within a period of two months from the date of receipt of a copy of this judgment.
- (ii) Recovery steps for recovery of amounts confirmed against the petitioner by Ext.P1 penalty order, shall be kept in abeyance, till such time as orders are passed by the 4th respondent as directed and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE