

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 10TH DAY OF AUGUST 2015/19TH SRAVANA, 1937

WP(C).No. 24197 of 2015 (Y)

PETITIONER(S) :

**P.K.CONSTRUCTIONS,
SPACE MALL, NEAR MARKAZ COMPLEX, MAVOOR ROAD,
KOZHIKODE- 673 006, REPRESENTED BY ITS MANAGING
PARTNER P.SHAIBU.**

**BY ADVS.SRI.T.G.MADHAVANUNNI
SRI.C.S.ARUN SHANKAR
SMT.REVATHY P.NAIR**

RESPONDENT(S) :

- 1. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM- 695 033.**
- 2. THE COMMERCIAL TAX OFFICER, WORKS CONTRACT,
COMMERCIAL TAXES, KOZHIKODE- 673 006.**
- 3. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES OFFICE, KOZHIKODE- 673 006.**
- 4. THE SALES TAX OFFICER RECOVERY,
O/O DEPUTY COMMISSIONER, COMMERCIAL TAXES DEPARTMENT,
KOZHIKODE- 673 006.**

BY SR.GOVERNMENT PLEADER SMT.SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER(S)' EXHIBITS :

EXHIBIT P1: TRUE COPY OF THE PENALTY ORDER ALONG WITH DEMAND
NOTICE DATED 15.05.2015 ISSUED BY THE 2ND RESPONDENT FOR
THE PERIOD 2012-2013.

EXHIBIT P2: TRUE COPY OF THE APPEAL DATED 13.07.2015 FILED BY
THE PETITIONER FOR THE PERIOD 2012-2013 BEFORE
THE 3RD RESPONDENT.

EXHIBIT P3: TRUE COPY OF PETITION TO STAY COLLECTION OF TAX AND
INTEREST FOR THE YEAR 2012-2013 DATED 13.07.2015 FILED
BEFORE THE 3RD RESPONDENT.

EXHIBIT P4: TRUE COPY OF REVENUE RECOVERY NOTICE DATED 04.08.2015
ISSUED BY THE 4TH RESPONDENT FOR RECOVERY OF THE
AMOUNT OF TAX, INTEREST & COLLECTION CHARGES OF
RS.1,84,905/- DEMANDED FOR THE YEAR 2012-2013.

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 24197 of 2015

Dated this the 10th day of August, 2015

J U D G M E N T

The petitioner has filed this writ petition challenging Ext.P1 penalty order for the year 2012-13 passed by the 2nd respondent. The petitioner has preferred Ext.P2 appeal along with Ext.P3 petition for stay against the said order.

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 Ext.P3 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.P4 shall be kept in abeyance.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.