

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 20TH DAY OF AUGUST 2015/29TH SRAVANA, 1937

WP(C).No. 24357 of 2015 (T)

PETITIONER :

**P. BABU, PROPRIETOR,
FOUR "S" ENGINEERS, MAMMOOD,
AVALOOKUNNU P.O. ALAPPUZHA - 688 006.**

**BY ADVS.SRI.V.DEVANANDA NARASIMHAM
SRI.P.H.RIYAS**

RESPONDENTS :

- 1. THE INTELLIGENCE OFFICER (INVESTIGATION BRANCH)
COMMERCIAL TAXES, CIVIL STATION ANNEX,
ALAPPUZHA - 688 011.**
- 2. THE COMMERCIAL TAX OFFICER,
MINI CIVIL STATION, CHERTHALA - 688 524.**
- 3. THE DEPUTY COMMISSIONER (INTELLIGENCE)
TAX TOWER, KARAMANA P.O., THIRUVANANTHAPURAM 695 002.**

BY SENIOR GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 20-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: TRUE COPY OF ANNUAL RETURN E-FILED ON 27/5/2010 IN KVATIS FOR THE YEAR 2009-10.
- P2: TRUE COPY OF ANNUAL RETURN E-FILED ON 7/11/11 IN KVATIS FOR THE YEAR 2010-11.
- P3: TRUE COPY OF FINAL REPORT/CHARGE SHEET DATED 5/11/13 SUBMITTED BEFORE THE HON'BLE CBI COURT; ERNAKULAM BY THE INVESTIGATION TEAM OF CBI, COCHIN.
- P4: TRUE COPY OF THE PENALTY ORDER FOR THE YEAR 2009-10 DATED 10-6-15 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.
- P5: TRUE COPY OF PENALTY ORDER FOR THE YEAR 2010-11 DATED 10/6/15 ISSUED BY 1ST RESPONDENT TO THE PETITIONER.
- P6: TRUE COPY OF SUCH QUOTATION GIVEN ON 15-6-09 ISSUED TO MR.V.S.MAMACHAN, ONE OF BENEFICIARIES FOR THE YEAR 2009-10.
- P7: TRUE COPY OF ANOTHER SUCH QUOTATION FOR AN AMOUNT OF RS.1,80,000/- DATED 22/5/2009 ISSUED TO ONE OF SUCH BENEFICIARIES MR.V.T.JOSEPH.
- P8: TRUE COPY OF ANOTHER SUCH QUOTATION FOR AN AMOUNT OF RS.3,60,000/- DATED 7/4/09 ISSUED TO MR.RANJAN, ONE OF THE BENEFICIARIES.
- P9: TRUE COPY OF ANOTHER SUCH QUOTATION FOR AN AMOUNT OF RS.3,60,000/- DATED 21/01/2010 ISSUED TO MR.P.V. MOHANAN, ONE OF THE BENEFICIARIES.
- P10: TRUE COPY OF THE JUDGMENT OF THIS HON'BLE COURT DATED 02/7/2015 IN WPC NO.19843/2015.

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

A. MUHAMED MUSTAQUE, J

W.P.(C).No. 24357 of 2015

Dated this the 20th day of August, 2015

JUDGMENT

The petitioner impugning penalty proceedings for the years 2009-10 & 2010-11, has approached this Court. In fact, the petitioner is similarly situated pursuant to the dealer covered by the judgment of this Court in W.P.(C). No.19843/2015.

2. In view of the similar issue, this Court is of the view that the penalty proceedings has to be set aside. Accordingly, following the judgment, the impugned order is set aside and the petitioner is directed to appear before the Authority on 17.09.2015 at 11 a.m.

The writ petition is disposed of as above.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE

bpr