

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 12TH DAY OF AUGUST 2015/21ST SRAVANA, 1937

WP(C).No. 24413 of 2015 (B)

PETITIONER(S):

**J.NAZARUDEEN,
CHIRAKKADAVU PUTHENVEEDU, EDAKKULANGARA P.O,
KARUNAGAPPALLY- 690 523.**

BY ADV. SRI.G.VIJAYAN UNNITHAN

RESPONDENT(S):

- 1. INTELLIGENCE OFFICER (INVESTIGATION BRANCH),
COMMERCIAL TAXES, PATHANAMTHITTA 689 645.**
- 2. DEPUTY COMMISSIONER,
COMMERCIAL TAXES, PATHANAMTHITTA-689 645.**
- 3. COMMERCIAL TAX OFFICER (WC),
COMMERCIAL TAXES, PATHANAMTHITTA- 689 645.**
- 4. COMMERCIAL TAX OFFICER (WC),
COMMERCIAL TAXES, KOLLAM 691 001.**
- 5. TAHSILDAR,
KARUNAGAPPALLY TALUK, 690 518.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 12-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: TRUE COPY OF THE PENALTY ORDER NO.CR.37/2013-14 FOR THE YEAR 2010-11 DATED 4/3/15 ISSUED BY THE R1 TO THE PETITIONER**
- P2: TRUE COPY OF THE STAY ORDER NO.SP.1/15 IN RP.NO.04/15 DATED 14/7/15 ISSUED BY THE R2 TO THE PETITIONER**
- P3: TRUE COPY OF THE STAY ORDER NO.SP.1/15 IN R.P.NO.4/2015 DATED 30/7/15 ISSUED BY THE R2 TO THE PETITIONER**
- P4: TRUE COPY OF THE LETTER SPECIFYING REMITTANCE OF VAT BY THE AWARDER NO.A1/2015 DATED 28/7/15 ISSUED BY THE R3 TO THE PETITIONER**
- P5: TRUE COPY OF THE REVENUE RECOVERY NOTICE NO.B2-12315/15 DATED 27/6/15 ISSUED BY THE R5 TO THE PETITIONER**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 24413 of 2015

Dated this the 12th day of August, 2015

J U D G M E N T

The petitioner impugning conditional order in the revision has approached this Court.

2. The main grievance of the petitioner is that, the penalty order was concluded without giving sufficient opportunity to him. It is further submitted that, proposal was issued in the year 2013 and the proceedings have been completed in the year 2015. Petitioner did not receive any notice during 2014 or 2015. The revisional authority ought to have been addressed these issues while imposing condition.

3. This Court do not find any infirmity with the order imposing condition, as it appears that the petitioner has not chosen to appear before the primary authority raising objections. Therefore, the primary authority came to the conclusion, with relevant records available to them.

4. However, taking note of the nature of contention this Court is of the view that, the condition has to be modified as payment of ₹6,00,000/- (Rupees six lakhs only) in two equal

monthly instalments, the first of which shall be effected on or before 24.08.2015, followed by similar instalment to be effected on or before 25.09.2015. Petitioner shall abide by all other conditions.

This writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.

Pn