

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 13TH DAY OF AUGUST 2015/22ND SRAVANA, 1937

WP(C).No. 24597 of 2015 (Y)

PETITIONER :

SIM JOHNSON,
M/S. PRINCE AGENCIES,
V.H.ROAD, PALAKKAD.

BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON

RESPONDENT(S):

1. THE COMMERCIAL TAX OFFICER,
2ND CIRCLE, PALAKKAD-678 001
2. THE COMMISSIONER OF COMMERCIAL TAXES,
TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM-695 002

BY SR GOVERNMENT PLEADER SMT. SHOBHA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 13-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

sts

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE ORDER ISSUED BY THE 1ST RESPONDENT DATED 26/09/2009**
- P1(A) COPY OF THE ORDER ISSUED BY THE 1ST RESPONDENT DATED 26/09/2009**
- P2 COPY OF THE ORDER ISSUED BY THE DY. COMMISSIONER, PALAKKAD DATED 29/09/2014**
- P2(A) COPY OF THE ORDER ISSUED BY THE DY. COMMISSIONER, PALAKKAD DATED 29/09/2014**
- P3 COPY OF THE REVISION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 29/10/2014**
- P3(A) COPY OF THE REVISION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 29/10/2014**
- P4 COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 29/10/2014**
- P4(A) COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 29/10/2014**
- P5 COPY OF THE COMMON ORDER ISSUED BY THE 2ND RESPONDENT DATED 01/07/2015**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No.24597 of 2015

Dated this the 13th day of August, 2015

JUDGMENT

The petitioner, impugning rejection of stay application in the second revision, has approached this Court. The petitioner approached the second respondent challenging penalty orders.

2. It appears that the petitioner did not appear before the second respondent on posting dates and on account of the absence and also taking note of the petitioner's contentions, the Revisional Authority rejected the stay application.

This Court is of the view that if the stay application is rejected, very purpose of the Revision would be defeated. In that view of the matter, the impugned order is set aside on condition that the petitioner remits 40% of the demand in two instalments. The first instalment shall be paid on or before 25.8.2015 and the second instalment shall be paid on or before 15.9.2015.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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