

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 19TH DAY OF AUGUST 2015/28TH SRAVANA, 1937

WP(C).No. 25194 of 2015 (Y)

PETITIONER :

**JALAJAMANI.R.V.,
M/S.GOLD STAR MARKETING AGENCY,
VARODE, OTTAPPALAM, PALAKKAD.**

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

RESPONDENT(S):

- 1. INTELLIGENCE OFFICER,
SQUAD NO.IV, DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD-678 001.**
- 2. COMMISSIONER OF COMMERCIAL TAXES,
DEPARTMENT OF COMMERCIAL TAXES, TAX TOWERS,
KARAMANA,THIRUVANANTHAPURAM-695 003.**

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 19-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1. A TRUE COPY OF THE ORDER ISSUED BY THE 1ST RESPONDENT
DATED 6/3/2015.
- EXT.P1(A). A TRUE COPY OF THE ORDER ISSUED BY THE 1ST RESPONDENT
DATED 6/3/2015.
- EXT.P2. A TRUE COPY OF THE COMMON ORDER ISSUED BY THE DEPUTY
COMMISSIONER, PALAKKAD DATED 23/7/2015.
- EXT.P3. A TRUE COPY OF THE REVISION PETITION FILED BY THE PETITIONER
DATED 4/8/2015.
- EXT.P3(A). A TRUE COPY OF THE REVISION PETITION FILED BY THE PETITIONER
DATED 4/8/2015.
- EXT.P4. A TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
DATED 4/8/2015.
- EXT.P4(A). A TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
DATED 4/8/2015.

RESPONDENT(S)' EXHIBITS:

NIL

/TRUE COPY/

P.A.TO JUDGE

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.25194 of 2015

Dated this the 19th day of August, 2015

JUDGMENT

The petitioner, as against first revisional order in the penalty proceedings, has approached the second respondent in the revision. The petitioner has not produced memorandum of revision filed before the second respondent.

2. In view of the alternative remedy available before the second respondent, they are directed to dispose the revisions arising from Ext.P1 penalty orders and Ext.P2 common order in the first revision within a period of four months after issuing notice to the petitioner.

In view of the above direction, till the disposal of the revisions, recovery proceedings shall be deferred on condition that the petitioner remits Rs.2.5 lakhs as against the impugned orders in two instalments. The first instalment shall be paid on or before 10.9.2015 and the second instalment shall be paid on or before 10.10.2015. In the event, the petitioner commits default, the respondents are free to proceed for recovery of the entire amount.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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