

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 25TH DAY OF AUGUST 2015/3RD BHADRA, 1937

WP(C).No. 26221 of 2015 (C)

PETITIONER(S):

**BASHEER.M.,
M/S. WAVES MARKETING,
PUZHAKKAL BUILDING, THAZHEPALAM, TIRUR.**

**BY ADVS.SRI.K.P.ABDUL AZEES
SMT.T.ARCHANA**

RESPONDENT(S):

**1.INTELLIGENCE OFFICER (IB)
OFFICE OF THE DEPUTY COMMISSIONER (INTELLIGENCE)
KOZHIKODE - 673 001.**

**2.THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES, TIRUR - 676 101.**

**3.THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, KOZHIKODE - 673 001.**

**4.THE DEPUTY TAHSILDAR (RR)
TIRUR - 676 101.**

**5.THE COMMISSIONER, COMMERCIAL TAXES,
THIRUVANANTHAPURAM 695 001.**

R BY GOVERNMENT PLEADER SMT.LILLY.K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
25-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF APPELLATE ORDER OF THE DEPUTY COMMISSIONER (APPEALS), KOZHIKODE.

EXT.P2: COPY OF PENALTY ORDER FOR THE YEAR 2005-06 PASSED BY INTELLIGENCE OFFICER, SQUAD NO.III, KOZHIKODE.

EXT.P3: COPY OF PENALTY ORDER FOR THE YEAR 2006-07 PASSED BY INTELLIGENCE OFFICER, SQUAD NO.III, KOZHIKODE.

EXT.P4: COPY OF THE REVISION FILED FOR THE YEAR 2005-06 BEFORE THE DEPUTY COMMISSIONER, KOZHIKODE.

EXT.P5: COPY OF STAY APPLICATION FILED FOR THE YEAR 2005-06 BEFORE THE DEPUTY COMMISSIONER, KOZHIKODE.

EXT.P6: COPY OF PETITION FOR ADVANCEMENT OF HEARING FILED FOR THE YEAR 2005-06 BEFORE THE DEPUTY COMMISSIONER, KOZHIKODE.

EXT.P7: COPY OF THE REVISION FILED FOR THE YEAR 2006-07 BEFORE THE DEPUTY COMMISSIONER, KOZHIKODE.

EXT.P8: COPY OF STAY APPLICATION FILED FOR THE YEAR 2006-07 BEFORE THE DEPUTY COMMISSIONER, KOZHIKODE.

EXT.P9: COPY OF PETITION FOR ADVANCEMENT OF HEARING FOR THE YEAR 2006-07 FILED BEFORE THE DEPUTY COMMISSIONER, KOZHIKODE.

EXT.P10: COPY OF REVENUE RECOVERY CERTIFICATE FOR THE YEAR 2005-06 ISSUED BY THE DEPUTY TAHSILDAR, (RR), TIRUR.

EXT.P11: COPY OF REVENUE RECOVERY CERTIFICATE FOR THE YEAR 2006-07 ISSUED BY THE DEPUTY TAHSILDAR, (RR), TIRUR.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.26221 OF 2015 (C)

Dated this the 25th day of August, 2015

J U D G M E N T

Against Exts.P2 and P3 penalty orders under the KVAT Act, the petitioner has preferred Exts.P4 and P7 revision petitions and Exts.P5 and P8 stay petitions before the 3rd respondent. It is the case of the petitioner that even prior to considering the stay petitions, recovery steps are taken by the respondents through Exts.P10 and P11 revenue recovery notices for recovery of the amounts confirmed by Exts.P2 and P3 penalty orders.

2. I have heard the learned counsel appearing for the petitioner and also the learned Government Pleader appearing for the respondents.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with the following directions:

1. The 3rd respondent shall consider and pass orders on Exts.P5 and P8 stay petitions within a period of one

month from the date of receipt of a copy of this judgment, after hearing the petitioner.

2. It is made clear that till such time as orders are passed by the 3rd respondent as directed and communicated to the petitioner, coercive steps pursuant to Exts.P10 and P11 shall be kept in abeyance.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp