

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 9TH DAY OF SEPTEMBER 2015/18TH BHADRA, 1937

WP(C).No. 27234 of 2015 (D)

PETITIONER(S):

**M/S.AUTOMATION SYSTEMS AND SOLUTION (INDIA) PVT.LTD.
SREEKALA BUILDING, V/1181-B, NH 47 ROAD,
OPP. MAHS GROUND, NEDUMBASSERY P.O.,
REPRESENTED BY ITS DIRECTOR ANUJ ARORA.**

**BY ADVS.SRI.K.J.ABRAHAM
SRI.NIKHIL JOHN**

RESPONDENT(S):

**1.THE INTELLIGENCE OFFICER,
COMMERCIAL TAXES, SQUAD NO.V, MATTANCHERRY
AT PERUMBAVOOR. 683 542.**

**2.THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MATTANCHERRY. 682 002.**

**3.THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MATTANCHERRY, COCHIN 682 002.**

R BY GOVERNMENT PLEADER SRI.LIJU V.STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
09-09-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

W.P.(C).NO.27234/2015

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE PENALTY ORDER NO.ISM/V/14-15 DATED 27.2.2015.

EXT.P2: COPY OF THE REVISION IN FORM NO.29 FOR THE YEAR 2014-15 DATED 27.5.2015.

EXT.P3: COPY OF THE FORM NO.30 STAY PETITION DATED 27.5.2015.

EXT.P4: COPY OF THE FORM NO.1 DEMAND NOTICE NO.F(RR) 115/2015-16 DATED 24.7.2015.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.27234 OF 2015 (D)

Dated this the 9th day of September, 2015

J U D G M E N T

Against Ext.P1 penalty order under the KVAT Act, the petitioner has preferred Ext.P2 revision and Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued through Ext.P4 demand notice for recovery of the amounts confirmed by Ext.P1 penalty order.

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 2nd respondent shall consider and pass orders on Ext.P3 stay petition within a period of two months from the date of receipt of a copy of this judgment,

after hearing the petitioner.

2. Recovery steps for recovery of amounts pursuant to Ext.P4 demand notice against the petitioner, shall be kept in abeyance till orders are passed by the 2nd respondent as directed above, and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp