

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 16TH DAY OF SEPTEMBER 2015/25TH BHADRA, 1937

WP(C).NO. 27936 OF 2015 (N)

PETITIONER:

**M/S. POWEL & BARTLETT,
PRP TOWER, LINK ROAD,
KAYAMKULAM, REP. BY ITS PARTNER, SADATH LEBBA.**

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

RESPONDENTS:

- 1. THE INTELLIGENCE OFFICER, SQUAD NO.II,
DEPARTMENT OF COMMERCIAL TAXES,
ALAPPUZHA AT CHENGANNUR-689 121.**
- 2. DEPUTY COMMISSIONER, DEPARTMENT OF
COMMERCIAL TAXES, ALAPPUZHA-688 001.**
- 3. THE COMMISSIONER OF COMMERCIAL TAXES,
TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM-695 002.**

BY GOVERNMENT PLEADER SRI.LIJU V. STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
16-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

AS

WP(C).NO. 27936 OF 2015 (N)

APPENDIX

PETITIONER'S EXHIBITS:

- EXT.P1: COPY OF PENALTY ORDER UNDER SECTION 44(1) FOR THE YEAR 2013-2014 DATED 26.02.2104.
- EXT.P1(a): COPY OF PENALTY ORDER UNDER SECTION 67(1) FOR THE YEAR 2013-2014 DATED 29.11.2014.
- EXT.P2: COPY OF ORDER ISSUED BY THE 2ND RESPONDENT DATED 17.07.2015.
- EXT.P2(a): COPY OF ORDER ISSUED BY THE 2ND RESPONDENT DATED 17.07.2015.
- EXT.P3: COPY OF REVISION PETITION FOR THE YEAR 2013-2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 30.07.2015.
- EXT.P3(a): COPY OF REVISION PETITION FOR THE YEAR 2013-2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 30.07.2015.
- EXT.P4: COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 30.08.2015.
- EXT.P4(a): COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 30.08.2015.

RESPONDENT'S EXHIBITS : NIL

/TRUE COPY/

P.A.TO JUDGE

AS

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.27936 OF 2015

Dated this the 16th day of September, 2015

J U D G M E N T

Against Exts.P1 and P1(a) penalty orders under the Kerala Value Added Tax Act, 2003, the petitioner has preferred Exts.P3 and P3(a) revision petitions before the 3rd respondent. Along with the revision petitions, the petitioner has also preferred Exts.P4 and P4(a) stay petitions before the 3rd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Exts.P1 and P1(a) 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.P4 and P4(a) stay petitions within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

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2.Recovery steps for recovery of amounts confirmed against petitioner by Exts.P1 and P1(a) penalty orders shall be kept in abeyance till orders are passed by the 3rd respondent as directed above and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

rsr