IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 29TH DAY OF SEPTEMBER 2015/7TH ASWINA, 1937

WP(C).No. 29503 of 2015 (K)
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PETITIONER(S):

MANOJ A., AGED 42 YEARS,
S/O.ANANTHAKRISHNAN, III/43,
KALLANKULAM KALAM, PERUUVEMBU,
PALAKKAD-678531.

BY ADV. SRI.S.MURALI

RESPONDENT(S):
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1. **THE STATE OF KERALA,**
   REP.BY ITS SECRETARY, TAXES, GOVERNMENT OF KERALA,
   THIRUVANANTHAPRUAM-695001.

2. **COMMERCIAL TAX OFFICER,**
   WORKS CONTRACT, PALAKKAD-678001.

3. **INTELLIGENCE OFFICER,**
   INVESTIGATION BRANCH, COMMERCIAL TAXES,
   PALAKKAD-678001.

4. **DEPUTY COMMISSIONER (APPEALS),**
   OFFICE OF THE COMMERCIAL TAXES DEPARTMENT,
   PALAKKAD-678001.

BY GOVERNMENT PLEADER SRI.LIJU V.STEPHEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

PJ

WP(C).No. 29503 of 2015 (K)
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APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1: **TRUE COPY OF THE PENALTY ORDER NO.IB(A)9/14-15 DATED 31/8/15 ISSUED BY THE R3**

EXT.P2: **TURE COPY OF THE APPEAL FILED BEFORE R4 DATED 25/9/15**

EXT.P3: **TRUE COPY OF THE INTERLOCUTORY APPLICATION FOR CONDONATION OF DELAY FILED BEFORE R4 DATED 25/9/15**

EXT.P4: **TRUE COPY OF THE INTERLOCUTORY APPLICATION FOR THE RELLIEF OF STAY OF CONDONATION OF DELAY FILED BEFORE R4 DATED 25/9/15**

EXT.P5: **TRUE COPY OF THE INTERLOCUTORY APPLICATION FOR THE RELLIEF OF URGENT HEARING DELAY FILED BEFORE R4 DATED 25/9/15**

EXT.P6: **TRUE COPY OF THE E-PAYMENT RECEIPT FOR APPEAL**

EXT.P6(A): **TRUE COPY OF THE E-PAYMENT RECEIPT OF INTEROLOCUTORY APPLICATION FOR CONDONATION OF DELAY**

EXT.P6(B): **TRUE COPY OF THE E-PAYMENT RECEIPT OF INTEROLOCUTORY APPLICATION FOR THE RELIEF OF STAY OF COLLECTION**

EXT.P6(C): **TRUE COPY OF THE E-PAYMENT RECEIPT OF INTEROLOCUTORY APPLICATION FOR THE RELIEF OF URGENT HEARING.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.
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W.P.(C). No. 29503 of 2015
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Dated this the 29th day of September, 2015

JUDGMENT

The Petitioner is a registered dealer under the Kerala Value Added Tax Act, 2003, hereinafter referred to as the "KVAT Act'. Against Ext.P1 order of penalty passed under the KVAT Act, the petitioner preferred Ext.P2 revision petition, along with Ext.P3 delay condonation petition and Ext.P4 stay petition before the 4th respondent. The grievance of the petitioner is that even before considering the stay petition, the respondents are taking steps to recover the amounts confirmed against the petitioner by Ext.P1 order.

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

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with a direction to the 4th respondent to consider and pass orders on Exts.P3 and P4 delay condonation petition and stay petitions respectively, preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of

this judgment, after hearing the petitioner. The recovery steps for recovery of amounts confirmed against the petitioner by Ext.P1 order, shall be kept in abeyance till such time as the 4th respondent passes orders, as directed, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das