

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 30TH DAY OF SEPTEMBER 2015/8TH ASWINA, 1937

WP(C).No. 29565 of 2015 (U)

PETITIONER:

**P.M. THAJUDHEEN,
16/162, P.M. HOUSE, PARAPPIL,
FRANCIS ROAD, KOZHIKODE-673 003.**

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

RESPONDENTS:

- 1. THE INTELLIGENCE OFFICER (IB)-1,
OFFICE OF THE DEPUTY COMMISSIONER (INTELLIGENCE),
COMMERCIAL TAXES DEPARTMENT, KOZHIKODE-673 020.**
- 2. DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
SALES TAX COMPLEX, KOZHIKODE-673 020.**
- 3. THE TAHSILDAR (REVENUE RECOVERY),
TALUK OFFICE, KOZHIKODE-673 020.**

BY GOVT. PLEADER SRI.LIJU V.STEPHEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 30-09-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- P1 COPY OF PENALTY ORDER FOR THE YEAR 2005-06 ISSUED BY THE 1ST RESPONDENT DATED 05/12/2013.
- P1(A) COPY OF PENALTY ORDER FOR THE YEAR 2006-07 ISSUED BY THE 1ST RESPONDENT DATED 05/12/2013.
- P1(B) COPY OF PENALTY ORDER FOR THE YEAR 2007-08 ISSUED BY THE 1ST RESPONDENT DATED 05/12/2013.
- P1(C) COPY OF PENALTY ORDER FOR THE YEAR 2008-09 ISSUED BY THE 1ST RESPONDENT DATED 05/12/2013.
- P1(D) COPY OF PENALTY ORDER FOR THE YEAR 2009-10 ISSUED BY THE 1ST RESPONDENT DATED 05/12/2013.
- P2 COPY OF REVISION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- P2(A) COPY OF REVISION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- P2(B) COPY OF REVISION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- P2(C) COPY OF REVISION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- P2(D) COPY OF REVISION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- P3 COPY OF ORDER ISSUED BY THE 2ND RESPONDENT DATED 22/08/2014.
- P4 COPY OF ORDER ISSUED BY THE 2ND RESPONDENT.
- P5 COPY OF NOTICE IN FORM NO.11 ISSUED BY THE 3RD RESPONDENT DATED 01/07/2015.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No.29565 of 2015

Dated this the 30th day of September, 2015

JUDGMENT

Aggrieved by Ext.P1 series of penalty orders, the petitioner has filed Ext.P2 series of revision petitions together with separate stay application before the 2nd respondent. The 2nd respondent considered the stay application and by Ext.P3 order granted a full stay of the amounts demanded from the petitioner through the penalty orders on condition that the petitioner executed sufficient security for the penalty amounts to the satisfaction of the assessing authority within one month from the date of receipt of the order. In the writ petition, the petitioner would submit that he could not comply with the direction in Ext.P3 order of furnishing sufficient security within the time granted and hence if he is granted further time, he will be in a position to comply with the directions in Ext.P3 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

W.P.(C). No.29565 of 2015

petition granting the petitioner time till 15/11/2015 for complying with the directions in Ext.P3 order of the 2nd respondent. I make it clear that the 2nd respondent needs to consider the revision petitions only after the petitioner furnishes the security directed in Ext.P3 order within the time permitted in this judgment.

Accordingly, this writ petition is closed.

**A.K.JAYASANKARAN NAMBIAR
JUDGE**