

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 6TH DAY OF OCTOBER 2015/14TH ASWINA, 1937

WP(C) .No. 30249 of 2015 (E)

PETITIONER(S) :

PARIMAL ASSOCIATES,
43/2425, C & D, KALAYIL TOWER,
DR.PALPU LANE, SRM ROAD,
ERNAKULAM,
(REPRESENTED BY SRI.V.R.SHINE, MANAGING PARTNER)

BY ADVS.SRI.K.N.SREEKUMARAN
SRI.P.D.UNNIKKANNAN NAIR
SMT.V.P.SEENA DEVI

RESPONDENT(S) :

1. INTELLIGENCE OFFICER,
SQUAD NO.VI, COMMERCIAL TAXES,
ERNAKULAM-682 015.
2. DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM - 682 015.
3. COMMERCIAL TAX OFFICER (RR) ,
O/O. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KAKKANAD,
ERNAKULAM - 682 030

BY GOVERNMENT PLEADER SRI.LIJU V.STEPHEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
06-10-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rvs.

APPENDIX

PETITIONER(S) ' EXHIBITS :

- EXT.P1: TRUE COPY OF THE PENALTY ORDER FOR 2013-14 DATED 30/04/2015 ISSUED BY THE 1ST RESPONDENT.
- EXT.P2: TRUE COPY OF THE PENALTY ORDER FOR 2014-15 DATED 30/04/2015 ISSUED BY THE 1ST RESPONDENT.
- EXT.P3: TRUE COPY OF THE REVISION PETITION FILED AGAINST EXT.P1 BEFORE 2ND RESPONDENT ON 25/06/2015.
- EXT.P3 (A) : TRUE COPY OF THE STAY APPLICATION FILED IN EXT.P3 BEFORE 2ND RESPONDENT ON 25/06/2015.
- EXT.P3 (B) : TRUE COPY OF THE EARLY APPLICATION FILED IN EXT.P3 BEFORE 2ND RESPONDENT ON 25/06/2015.
- EXT.P4: TRUE COPY OF THE REVISION PETITION FILED AGAINST EXT.P2 BEFORE 2ND RESPONDENT ON 25/06/2015.
- EXT.P4 (A) : TRUE COPY OF THE STAY APPLICATION FILED IN EXT.P4 APPEAL BEFORE 2ND RESPONDENT ON 25/06/2015.
- EXT.P4 (B) : TRUE COPY OF THE EARLY APPLICATION FILED IN EXT.P4 APPEAL BEFORE 2ND RESPONDENT ON 25/06/2015.
- EXT.P5: TRUE COPY OF THE DEMAND NOTICE BEARING NO.A2-2607/15 DATED 26/09/2015 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER.
- EXT.P6: TRUE COPY OF THE DEMAND NOTICE BEARING NO.A2-2608/15 DATED 26/09/2015 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER.
- EXT.P7: TRUE COPY OF THE ORDER DATED 21/08/2015 IN RP 311/15&312/2015 ISSUED BY THE 2ND RESPONDENT IN THEEAL FILED BY M/S.MACLEODS PHARMACEUTICALS, EDAPPALLY.

RESPONDENT(S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.30249 of 2015

.....
Dated this the 6th day of October, 2015

J U D G M E N T

Against Exts.P1 and P2 penalty orders under the KVAT Act, the petitioner has preferred Exts.P3 and P4 revisions and Exts.P3(a) and P4(a) stay petitions 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 for recovery of the amounts confirmed by Exts.P1 and P2 penalty orders.

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

- i. The 2nd respondent shall consider and pass orders on Exts.P3(a) and P4(a) stay petitions within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. While passing orders as directed, the 2nd respondent shall also take note of Ext.P7 order passed in relation to another dealer for the assessment years 2013-

2014 and 2014-2015 respectively.

ii. Recovery steps for recovery of amounts confirmed against petitioner by Exts.P1 and P2 penalty orders shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 2nd respondent shall be a reasoned one advertent to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the revision.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/

