

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 14TH DAY OF OCTOBER 2015/22ND ASWINA, 1937

WP(C).No. 31236 of 2015 (D)

PETITIONER(S) :

**M/S.DELPHI CONNECTION SYSTEMS (I)LTD.,
THIRUVANIYUR POST, PUTHENCROZE, ERNAKULAM,
REPRESENTED BY SENIOR MANAGER (FINANCE).**

**BY ADVS.SRI.ANIL D. NAIR
SRI.R.SREEJITH
SMT.ROSIE ATHULYA JOSEPH
SMT.O.A.NURIYA
KUM.SOUMYA PRAKASH
KUM.MEKHALA M.BENNY**

RESPONDENT(S) :

- 1. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, MUTHANGA- 673 592.**
- 2. INTELLIGENCE OFFICER-I, (RAPID ACTION),
COMMERCIAL TAXES, ERNAKULAM-682 015.**
- 3. THE DEPUTY COMMISSIONER,
ERNAKULAM- 682 015.**
- 4. THE STATE OF KERALA, REPRESENTED BY ITS SECRETARY (TAXES),
SECRETARIAT, THIRUVANANTHAPURAM- 695 001.**

BY GOVERNMENT PLEADER SMT.LILLY.K.T

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 14-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

WP(C).No. 31236 of 2015 (D)

APPENDIX

PETITIONER(S)' EXHIBITS :

**EXHIBIT P1: TRUE COPY OF THE PENALTY ORDER NO.RA-1/417/2013-14
DATED 21.03.2015 ISSUED TO THE PETITIONER BY THE SECOND
RESPONDENT.**

**EXHIBIT P2: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE
THE THIRD RESPONDENT.**

**EXHIBIT P3: TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE THIRD RESPONDENT.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 31236 of 2015

Dated this the 14th day of October, 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 appeal and Ext.P3 stay petition before the 3rd 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.

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 3rd respondent to consider and pass orders on Ext.P3 stay petition, 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 3rd respondent passes orders, as directed, in Ext.P3 stay petition and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE