

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 21ST DAY OF OCTOBER 2015/29TH ASWINA, 1937

WP(C).No. 32196 of 2015 (Y)

PETITIONER(S):

**V.V.RAJAN, AGED 50 YEARS, S/O.KELU,
AISWARYA NIVAS, PARUMAL NAGAR,
PAYYANNUR, KANNUR DISTRICT.**

**BY ADVS.SRI.C.P.PEETHAMBARAN
SMT.MINI.V.A.**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER-I, HOSDURG, KASARGOD.**
- 2. THE INTELLIGENCE OFFICER, SQUAD NO.IV,
COMMERCIAL TAXES, KASARGOD.**
- 3. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
INDIA CEMENTS BUILDING, MINI BYPASS,
ERANHIPALAM, KOZHIKODE-673006.**
- 4. THE COMMISSIONER OF COMMERCIAL TAXES,
TAX TOWER, KILLIPALAM P.O., THIRUVANANTHAPURAM-695002.**
- 5. THE SPECIAL DEPUTY TAHASILDAR (R.R),
TALIPARAMBA, KANNUR DISTRICT.**

BY GOVERNMENT PLEADER SMT.K.T.LILLY

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 21-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- P1 : COPY OF THE ORDER DATED 11/10/13 OF THE R2**
- P2: COPY OF THE NOTIE DATED 7/2/14 ISSUED BY THE R5**
- P3: COPY OF THE JUDGMENT DATED 11/6/14 IN WPC.14718/2014 OF THIS HON'BLE COURT.**
- P4: COPY OF THE ORDER DATED 25/7/14 OF THE R3**
- P5: COPY OF THE JUDGMENT DATED 16/9/14 IN WPC.23696/14 OF THIS HON'BLE COURT.**
- P6: COPY OF THE REVISION PETITION, STAY PETITIOIN AND DELAY CONDONATION PETITION FILED BY THE PETITIONER BEFORE THE R4 ALONG WITH CHALLAN RECEIPT.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 32196 of 2015

Dated this the 21st day of October, 2015

JUDGMENT

Against Ext.P4 first appellate order passed under the KVAT Act, the petitioner preferred Ext.P6 revision petition together with a delay condonation petition and stay petition before the 4th respondent. The grievance of the petitioner in the writ petition is that even before passing orders in the stay petition, recovery steps are being taken for recovery of amounts confirmed against the petitioner by Ext.P4 order.

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

Taking note of the fact that the revision petition was filed with only a marginal delay of twelve days and further, that the petitioner has already paid 30% of the amount confirmed against the petitioner by the assessment order, during the pendency of the first appeal, I direct the 4th respondent to consider and pass orders on Ext.P6 revision petition within a period of two months from the

date of receipt of a copy of this judgment, after hearing the petitioner. Coercive steps for recovery of amounts confirmed against the petitioner by Ext.P4 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