

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 30TH DAY OF OCTOBER 2015/8TH KARTHIKA, 1937

WP(C) .No. 33005 of 2015 (A)

PETITIONER:

P.SUJABU,
PROPRIETOR, PAN ASIAN BUILDERS,
DARUSSALAM COMPLEX, MAVOOR ROAD,
KOZHIKODE- 673001.

BY ADVS.SRI.T.G.MADHAVANUNNI
SRI.ARUN SHANKAR C.S.
SMT.REVATHY P.NAIR

RESPONDENTS:

1. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM- 695033.
2. THE COMMERCIAL TAX OFFICER, WORKS CONTRACT,
COMMERCIAL TAXES, KOZHIKODE- 673006.
3. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, KOZHIKODE- 673006.
4. THE SALES TAX OFFICER (RECOVERY)
O/o. DEPUTY COMMISSIONER,
COMMERCIAL TAXES, KOZHIKODE- 673006.

BY GOVERNMENT PLEADER, SMT.LILLY K.T.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 30-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

P.T.O

APPENDIX

PETITIONERS EXHIBITS

- EXHIBIT P1: TRUE COPY OF THE PENALTY ORDER ALONG WITH DEMAND NOTICE DATED 10-02-2015 ISSUED BY THE 2ND RESPONDENT FOR THE YEAR 2010-11.
- EXHIBIT P2: TRUE COPY OF THE REVISION DATED 25-05-2015 FILED BY THE PETITIONER BEFORE 3RD RESPONDENT FOR THE YEAR 2010-11.
- EXHIBIT P3: TRUE COPY OF THE PETITION DATED 25-05-2015 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT TO STAY THE COLLECTION OF PENALTY FOR THE YEAR 2010-11.
- EXHIBIT P4: TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 21-05-2015 ISSUED BY THE 4TH RESPONDENT FOR THE YEAR 2010-11.
- EXHIBIT P5: TRUE COPY OF CHEQUE No.410004 DATED 20-10-2015 OF RS.3,57,256/- OF PUNJAB NATIONAL BANK, KOZHIKODE SUBMITTED BEFORE THE 4TH RESPONDENT.
- EXHIBIT P6: TRUE COPY OF THE ACKNOWLEDGMENT OF PAYMENT DATED 20-10-2015 GIVEN BY 4TH RESPONDENT.

RESPONDENTS EXHIBITS: NIL

//TRUE COPY//

P.S. TO JUDGE

LPD

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 33005 of 2015

Dated this the 30th day of October, 2015

JUDGMENT

Against Ext.P1 penalty order under the Kerala Value Added Tax Act, the petitioner has preferred Ext.P2 revision petition and Ext.P3 stay petition before the 3rd respondent. Ext.P4 is the revenue recovery notice. It is submitted by counsel for the petitioner that 30% of the amounts confirmed against the petitioner by Ext.P1 order has already been paid to the department.

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

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar and taking into account the fact that the petitioner has now paid 30% of the amounts confirmed against him by Ext.P1 order, there will be a direction to the 3rd respondent to consider and pass orders on Ext.P2 revision petition within two months from the date of receipt of the copy of the judgment after hearing the petitioner.

It is made clear that, coercive steps for recovery of amounts confirmed against the petitioner by Ext.P1 order shall be kept in

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abeyance till such time as orders are passed as directed and communicated to the petitioner .

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das /30.10.15