

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 9TH DAY OF NOVEMBER 2015/18TH KARTHIKA, 1937

WP(C).No. 33805 of 2015 (A)

PETITIONER(S):

**BIJU T.P.,
THONDIMANKAL VEEDU,
VELLIYARA P.O., AYROOR,
PATHANAMTHITTA.**

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

RESPONDENT(S):

- 1. THE INTELLIGENCE OFFICER (IB),
DEPARTMENT OF COMMERCIAL TAXES,
PATHANAMTHITTA - 689 645.**
- 2. THE COMMERCIAL TAX OFFICER (WC),
DEPARTMENT OF COMMERCIAL TAXES,
PATHANAMTHITTA - 689 645.**
- 3. DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
PATHANAMTHITTA - 689 645.**
- 4. DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
KOLLAM - 691 001.**
- 5. DEPUTY TAHSILDAR (RR),
TALUK OFFICE, RANNI - 689 672.**

BY GOVERNMENT PLEADER SRI.RENJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
09-11-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

APPENDIX

PETITIONER(S)' EXHIBITS:

**EXT.P1: COPY OF PENALTY ORDER ISSUED BY THE 1ST RESPONDENT TO THE
PETITIONER FOR THE YEAR 2014-15.**

**EXT.P1(a): COPY OF ASSESSMENT ORDER ISSUED BY THE 2ND RESPONDENT TO
THE PETITIONER FOR THE YEAR 2014-15.**

**EXT.P2: COPY OF REVISION PETITION FILED BY THE PETITIONER BEFORE THE
3RD RESPONDENT FOR 2014-15.**

**EXT.P2(a): COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE
4TH RESPONDENT FOR 2014-15.**

**EXT.P3: COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE
3RD RESPONDENT FOR 2014-15.**

**EXT.P3(a): COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE
3RD RESPONDENT FOR 2014-15.**

**EXT.P4: COPY OF EARLY HEARING PETITION FILED BY THE PETITIONER BEFORE
THE 3RD RESPONDENT.**

**EXT.P4(a): COPY OF EARLY HEARING PETITION FILED BY THE PETITIONER BEFORE
THE 3RD RESPONDENT.**

EXT.P5: COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 5TH RESPONDENT.

EXT.P5(a): COPY OF NOTICE IN FORM NO.10 ISSUED BY THE 5TH RESPONDENT.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.33805 OF 2015 (A)

Dated this the 9th day of November, 2015

J U D G M E N T

Against Ext.P1 penalty order under the KVAT Act, the petitioner had preferred Ext.P2 revision and Ext.P3 stay petition before the 3rd respondent. Similarly, against Ext.P1(a) assessment order under the KVAT Act, the petitioner had preferred Ext.P2(a) appeal and Ext.P3(a) stay petition before the 4th respondent. It is the case of the petitioner that even prior to considering the stay petitions, recovery steps are taken by the respondents through Exts.P5 and P5(a) revenue recovery notices for recovery of amounts confirmed by Ext.P1 penalty order and Ext.P1(a) assessment order.

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

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:

1. The 3rd respondent shall consider and pass orders on Ext.P3 stay petition within a period of one month 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.P1 penalty order shall be kept in abeyance till orders are passed by the 3rd respondent as directed above and communicated to the petitioner.

2. Similarly, the 4th respondent shall consider and pass orders on Ext.P3(a) stay petition within a period of one month 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.P1(a) assessment order shall be kept in abeyance till orders are passed by the 4th respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp/9/11/15