

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 16TH DAY OF NOVEMBER 2015/25TH KARTHIKA, 1937

WP(C).No. 34460 of 2015 (F)

PETITIONER(S):

**P.T. USMAN, S/O.KHADER HAJI,
PATHAYATHODI HOUSE, THIRUNARAYANAPURAM,
PULAMANTHOLE, MALAPPURAM.**

**BY ADVS.SRI.GEORGE VARGHESE(PERUMPALLIKUTTIYIL),
SRI.A.R.DILEEP,
SRI.MANU SEBASTIAN,
SRI.P.J.JOE PAUL.**

RESPONDENT(S):

- 1. STATE OF KERALA,
REPRESENTED BY SECRETARY TO THE
DEPARTMENT OF COMMERCIAL TAXES,
GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM-695 001.**
- 2. THE COMMERCIAL TAX OFFICER,
PERINTHALMANNA, MALAPPURAM DISTRICT-679 322.**
- 3. INTELLIGENCE OFFICER, SQUAD NO.1,
DEPARTMENT OF COMMERCIAL TAXES,
MALAPPURAM-676 505.**
- 4. DEPUTY TAHSILDAR, REVENUE RECOVERY,
TALUK OFFICE, PERINTHALMANNA-679 322.**

BY GOVT. PLEADER SMT.LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 16-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1: A TRUE COPY OF ORDER NO.TRL-9/12-13 DATED 13/07/2014 ISSUED BY THE 3RD RESPONDENT.
- EXT.P2: A TRUE COPY OF THE ORDER NO.PTM 3/2694/2012-13 DATED 09/04/2015 ISSUED BY THE 2ND RESPONDENT.
- EXT.P3: A TRUE COPY OF ARREAR NOTICE DATED 09/04/2015 ISSUED BY THE 2ND RESPONDENT.
- EXT.P4: A TRUE COPY OF NOTICE NO.D4-10956/15 DATED 23/06/2015 ISSUED BY THE 4TH RESPONDENT.
- EXT.P5: A TRUE COPY OF NOTICE NO.D4-13624/15 DATED 25/07/2015 ISSUED BY THE 4TH RESPONDENT.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.34460 OF 2015 (F)

Dated this the 16th day of November, 2015

J U D G M E N T

The challenge in the writ petition is against Exts.P1 and P2 penalty orders that have been passed against the petitioner under the Kerala Value Added Tax Act. Although various contentions are raised in the writ petition against Exts.P1 and P2 penalty orders, I find that against the said orders, the petitioner has an effective alternate remedy by way of filing a revision before the revisional authority under the Act. Accordingly, I dismiss the writ petition, in its challenge against Exts.P1 and P2 penalty orders.

Counsel for the petitioner would submit that the time for filing a revision has already expired. Taking note of the said contention of counsel for the petitioner as also the plea regarding financial hardship, I direct that, if the petitioner prefers a revision application against Exts.P1 and P2 orders of penalty, before the revisional authority, after complying with the statutory formalities for maintaining the same, within a period of three weeks from the date of

receipt of a copy of this judgment, then the revisional authority shall proceed to consider the revision application, in accordance with law. To enable the petitioner to pursue his revisional remedy, I stay the recovery steps for recovery of amounts confirmed against the petitioner by Exts.P1 and P2 penalty orders for a period of one month from today.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp/16/11/15