

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**TUESDAY, THE 17TH DAY OF NOVEMBER 2015/26TH KARTHIKA, 1937**

**WP(C).No. 34630 of 2015 (C)**  
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**PETITIONER :**  
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**P.K.SULAIMAN, AGED 45 YEARS, S/O. P.H. KASIM,  
PROPRIETOR, M/S. KPH WOODEN FURNITURE & TIMBERS,  
PUTHENVEETIL HOUSE, PAINGANA, MUNDAKAYAM,  
KOTTAYAM DISTRICT.**

**BY ADVS.SRI.G.HARIHARAN  
SRI.PRAVEEN.H.**

**RESPONDENTS :**  
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- 1. INSPECTING ASSISTANT COMMISSIONER,  
COMMERCIAL TAXES, PALA - 686575.**
- 2. COMMERCIAL TAX OFFICER II, PONKUNNAM - 686506.**
- 3. THE INTELLIGENCE OFFICER, (IB),  
COMMERCIAL TAX OFFICE,R KOTTAYAM - 686001.**
- 4. THE DEPUTY TAHSILDAR (RR),  
KANJIRAPPALLYM KOTTAYAM DISTRICT PIN - 86507.**
- 5. THE VILLAGE OFFICER, MUNDAKKAYAM VILLAGE,  
MUNDAKKAYAM, KOOTAYAM DISTRICT, - 686513.**

**R1 TO R5 BY GOVERNMENT PLEADER SMT. LILLY K.T.**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 17-11-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**bp**

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE ORDER DT 20/8/2014 ISSUED BY THE R2 AGAINST THE PETITIONER IMPOSING A PENALTY OF RS. 5, 000/- EACH FOR NON-FILING OF RETURN FOR THE MONTH OF JUNE 2014-2015.
- P2: COPY OF THE ORDER DT 22/9/2014 ISSUED BY THE R2 AGAINST THE PETITIONER IMPOSING A PENALTY OF RS. 5,000/- EACH FOR NON-FILING OF RETURN FOR THE MONTH OF JULY 2014-2015.
- P3: COPY OF THE ORDER DT 4/11/2014 ISSUED BY THE R2 AGAINST THE PETITIONER IMPOSING A PENALTY OF RS.5,000/- EACH FOR NON-FILING OF RETURN FOR THE MONTH OF AUGUST 2014-2015.
- P4: COPY OF THE ORDER DT 4/11/2014 ISSUED BY THE R2 AGAINST THE PETITIONER IMPOSING A PENALTY OF RS.5,000/- EACH FOR NN-FILING OF RETURN FOR THE MONTH OF SEPTEMBER 2014-2015.
- P5: COPY OF THE ORDER DT 29/12/2014 ISSUED BY THE R2 AGAINST THE PETITIONER IMPOSING A PENALTY OF RS 5,000/- EACH FOR NON-FILING OF RETURN FOR THE MONTH OF OCTOBER 2014-2015.
- P6: COPY OF THE ORDER DT 30/6/2015 ISSUED BY THE R3 AGAINST THE PETITIONER IMPOSING A PENALTY OF RS 4,99/096/- ALONG WITH THE DEMAND NOTICE ISSUED IN FORM -12.
- P7: COPY OF THE REQUEST DT 5/12/2014 MADE BY THE PETITIONER BEFORE THE R3.
- P8: THE COPY OF THE ASSESSMENT ORDER AND DEMAND NOTICE DT 30/12/2014 ISSUED BY THE R2 FOR THE PERIOD 2014-2015 (6/14)
- P9: COPY OF THE ASSESSMENT ORDER DT 30/12/2014 ISSUED BY THE R2 FOR THE PERIOD 2014-2015 (7/2014).
- P10: COPY OF THE DEMAND NOTICE DT 15/6/2015 ISSUED UNDER SECTION 7 OF THE RR ACT DEMANDING AS SUM OF RS. 2,31,819/- BY THE R2 AGAINST THE PTITIONER.
- P11: COPY OF THE DEMAND NOTICE DT 15/6/2015 DEMAND A SUM OF RS. 1,21,332/- BY THE R1 AGAINST THE PETITIONER.
- P12: COPY OF THE DEMAND NOTICE DT 21/8/2015 DEMAND A SUM OF RS. 5,04,092/- BY THE R1.
- P13: COPY OF THE DEMAND NOTICE DT 6/10/2015 ISSUED BY THE R4 DEMANDING A SUM OF RS. 1,21,327/-.
- P14: COPY OF THE DEMAND NOTIE DT 6/10/2015 ISSUED BY THE R4 DEMANDING A SUM OF RS. 2,23,608/-.

//TRUE COPY//

P.A.TO JUDGE

bp



**A.K.JAYASANKARAN NAMBIAR, J.**

.....  
W.P.(C).No.34630 of 2015

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Dated this the 17<sup>th</sup> day of November, 2015

**J U D G M E N T**

The challenge in the writ petition is against Ext.P6 penalty order and Exts.P8 and P9 assessment orders that have been passed against the petitioner. The grievance of the petitioner in the writ petition is essentially against Exts.P10 to P14 demand notices issued under the Revenue Recovery Act for recovery of amounts confirmed against the petitioner by Exts.P6, P8 and P9 orders. The limited prayer of the petitioner in the writ petition is for a stay of recovery of amounts pursuant to Exts.P10 to P14 notices so as to enable the petitioner to pursue his appellate/revisionary remedy against Exts.P6, P8 and P9 orders.

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

On a consideration of the facts and circumstances of the case as also the submissions made across the bar, I direct that recovery steps pursuant to Exts.P10 to P14 notices issued under the Revenue Recovery Act shall be kept in abeyance for a period of three weeks from the date of receipt of a copy of this judgment, so as to enable the petitioner to pursue his appellate/revisionary

remedy against Exts.P6, P8 and P9 orders that are impugned in the writ petition.

The writ petition is disposed as above.

**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

mns/17.11.15

