

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. 34675 of 2015 (H)

PETITIONER :

**M/S. KAVUMKAL GRANITES (P) LIMITED.,
MALAYALAPPUZHA, ERAM P.O., VADASSERIKKARA,
PATHANAMTHITTA DT., PIN 689 662
REPRESENTED BY MANAGING DIRECTOR.**

**BY ADVS.SRI.ANIL D. NAIR
SRI.R.SREEJITH
SMT.O.A.NURIYA
KUM.SOUMYA PRAKASH
KUM.MEKHALA M.BENNY**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
RANNY-689 672.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM -681 002.**
- 3. THE STATE OF KERALA,
REPRESENTED BY ITS SECRETARY (TAXES),
SECRETARIAT, THIRUVANANTHAPURAM,PIN-695 001.**

BY GOVERNMENT PLEADER SRI.RANJITH

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

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WP(C).No. 34675 of 2015 (H)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT-P1: TRUE COPY OF THE PENALTY ORDERS DATED 30.06.2015 ISSUED BY THE 1ST RESPONDENT.

EXHIBIT-P2: TRUE COPY OF THE APPEAL MEMORANDUM DATED 15TH OCTOBER 2015 FILED AND PENDING BEFORE THE 2ND RESPONDENT.

EXHIBIT-P3: TRUE COPY OF THE STATY PETITION DATED 15TH OCTOBER 2015 FILED ALONG WITH P2 APPEAL AND PENDING BEFORE THE 2ND RESPONDENT.

RESPONDENT(S)' EXHIBITS: **NIL**

/TRUE COPY/

P.A.TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.34675 of 2015

Dated this the 17th day of November 2015

JUDGMENT

Against Ext.P1 penalty order under the Central Sales Tax Act, the petitioner has preferred Ext.P2 appeal and Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext. P1 penalty order.

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

3. 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:

i) The 2nd 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.

ii) Recovery steps for recovery of amounts confirmed against petitioner by Ext.P1 penalty

order shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

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