

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 27TH DAY OF NOVEMBER 2015/6TH AGRAHAYANA, 1937

WP(C).No. 35858 of 2015 (F)

PETITIONER :

**CHRISTOPHER RAJ MATHEW
M/S. LIVYALAYA BIO-PRODUCTS
ERUTHEMPATHI, KOZHINJAMPARA
PALAKKAD DISTRICT.**

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

RESPONDENT(S) :

- 1. THE INTELLIGENCE OFFICER
SQUAD NO. II, DEPARTMENT OF COMMERCIAL TAXES
PALAKKAD – 678 001.**
- 2. THE DEPUTY COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES
PALAKKAD – 678 001.**
- 3. THE INSPECTING ASST. COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES
CHITTUR – 678 101.**

R1 TO R3 BY GOVT. PLEADER SMT. LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 27-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : COPY OF ORDER ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER FOR THE YEAR 2013-14 DATED 28-5-2015.
- EXT.P1(a) COPY OF ORDER ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER FOR THE YEAR 2014-15 DATED 28-5-2015.
- EXT.P2 COPY OF REVISION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 23-7-2015.
- EXT.P2(a) COPY OF REVISION PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 23-7-2015.
- EXT.P3 COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 23-7-2015.
- EXT.P3(a) COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 23-7-2015.
- EXT.P4 COPY OF NOTICE IN FORM NO. I ISSUED BY THE 3RD RESPONDENT DATED 18-11-2015.
- EXT.P4(a) COPY OF NOTICE IN FORM NO. I ISSUED BY THE 3RD RESPONDENT DATED 18-11-2015.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.35858 of 2015

Dated this the 27th day of November 2015

JUDGMENT

Against Exts. P1 and P1(a) penalty orders under the Kerala Value Added Tax Act, the petitioner has preferred Exts.P2 and P2 (a) revision petitions and Exts.P3 and P3(a) stay petitions 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 Exts. P1 and P1 (a) penalty orders.

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 Exts.P3 and Ext.P3(a) stay petitions 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 Exts.P4 and P4(a) notices 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

sm/