

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 4TH DAY OF DECEMBER 2015/13TH AGRAHAYANA, 1937

WP(C).No. 36880 of 2015 (H)

PETITIONER(S):

**M/S.OFFSHORE INFRASTRUCTURES LTD.,
SREEHARI, MPRA 12, EROOR WEST P.O.,
THRIPUNITHURA REPRESENTED BY ITS ACCOUNTANT
MR.SREEJITH MENON.**

BY ADV. SMT.K.LATHA

RESPONDENT(S):

- 1. THE STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM.**
- 2. THE INTELLIGENCE OFFICER, RAPID ACTION-1,
O/O.THE INSPECTING ASST.COMMISSIONER (INTELLIGENCE)
DEPARTMENT OF COMMERCIAL TAXES,
THEVARA COMPLEX, ERNAKULAM-682015.**
- 3. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM-682015.**
- 4. THE BANK MANAGER,
INDUSTRIAL DEVELOPMENT BANK OF INDIA (IDBI BANK),
COCHIN-682036.**

R1-3 BY GOVERNMENT PLEADER SMT.LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 04-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- P1 - TRUE COPY OF THE MATERIAL TRANSFER CHALLAN NO.OIL/37 DATED 30/12/13 ISSUED BY THE PETITIONER COPANY RAJASTHAN OFFICE TO THE PETITIONER COMPANY ERNAKULAM OFFICE IN BPCL WORKSITE
- P2 - TRUE COPY OF FORM 8F DATED 30/12/13 AND SELF DECLARATION DATED 30/12/13
- P3 - TRUE COPY OF THE GOODS DETENTION NOTICE NO.VCR-1/792/13-14 DATED 11/1/14 ISSUED BY THE COMMERCIAL TAX INSPECTOR COMMERCIAL TAX, KOZHIKODE-6 CAMP AT WALAYAR TO THE PETITIONER.
- P4 - TRUE COPY OF THE PROCEEDINGS OF THE COMMERCIAL TAX OFFICER COMMERCIAL TAX INSPECTOR COMMERCIAL TAX, KOZHIKODE-6 AND THE EXIT PASS.
- P5 - TRUE COPY OF THE COVERING LETTER DATED ISSUED BY THE IDBI BANK ALONG WITH THE BANKED GUARANTEE DATED 22/1/15 AND IT'S EXTENTION ORDER UPTO 21/1/16
- P6 - TRUE COPY OF THE LETTER DATED 3/12/14 ISSUED BY THE PETITIONER BEFORE THE R2
- P7: TRUE COPY OF THIS PENALTY ORDER NO.RA-1/417/2013-14 DATED 21/3/15 ISSUED BY THE R2 TO THE PETITIONER

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.36880 of 2015
.....

Dated this the 4th day of December, 2015

J U D G M E N T

The petitioner is aggrieved by the steps taken by the respondents to invoke Ext.P5 bank guarantee at a time when Ext.P7 order of penalty has only just been communicated to the petitioner, and the petitioner has not had an opportunity to file a revision petition challenging the said order of penalty.

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 and the submissions made across the bar and finding that, the limited prayer of the petitioner is to grant sufficient time to the petitioner to pursue the statutory remedy against Ext.P7 order of the 2nd respondent, I direct that recovery steps for recovery of amounts confirmed against the petitioner by Ext.P7 order, including steps for invocation of Ext.P5 bank guarantee, shall be kept in abeyance for a period of three weeks so as to enable the petitioner to approach the revisionary authority against Ext.P7 order.

**A.K.JAYASANKARAN NAMBIAR
JUDGE**