

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 7TH DAY OF DECEMBER 2015/16TH AGRAHAYANA, 1937

WP(C).No. 37018 of 2015 (B)

PETITIONER(S) :

**P.KASMI,
NEW TWINS FURNITURE, B.P.ANGADI, TIRUR,
MALAPPURAM DISTRICT, PIN-676 102.**

**BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR
SMT.REMADEVI G.**

RESPONDENT(S) :

- 1. THE INTELLIGENCE OFFICER,SQUAD NO.II,
MALAPPURAM AT TIRUR, PIN- 676 101.**
- 2. THE COMMERCIAL TAX OFFICER
TITUR, MALAPPURAM DISTRICT, PIN-676 101.**
- 3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, THEVARA, ERNAKULAM-682 015.**
- 4. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MALAPPURAM AT MANJERI.**

BY GOVERNMENT PLEADER SMT.LILLY.K.T

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 07-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

WP(C).No. 37018 of 2015 (B)

APPENDIX

PETITIONER(S)' EXHIBITS :

- EXT.P1: COPY OF THE ORDER DATED 30/03/2013 OF
 THE 1ST RESPONDENT FOR THE YEAR 2012-13.**
- EXT.P2: COPY OF THE APPEAL MEMORANDUM AGAINST EXT.P1.**
- EXT.P3: COPY OF THE STAY PETITION IN EXT.P2 APPEAL**
- EXT.P4: COPY OF THE NOTICE DATED 13/10/2015 ISSUED BY
 THE 4TH RESPONDENT UNDER RR ACT.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.S.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.37018 OF 2015 (B)

Dated this the 7th day of December, 2015

J U D G M E N T

Against Ext.P1 penalty order under the KVAT Act, the petitioner had preferred Ext.P2 appeal together with Ext.P3 stay petition before the 3rd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are taken by the respondents through Ext.P4 demand notice as confirmed by Ext.P1 penalty order.

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

1. The 3rd 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.

2. Recovery steps for recovery of amounts confirmed against petitioner pursuant to Ext.P1 penalty order shall be kept in abeyance till orders are passed by the 3rd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp/7/12/15