

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 9TH DAY OF DECEMBER 2015/18TH AGRAHAYANA, 1937

WP(C).No. 37223 of 2015 (C)

PETITIONER :

**T. CHANDRAN,
THAKARULLY POULTRY FARM,
OTTAPPALAM, PALAKKAD.**

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

RESPONDENT(S):

- 1. THE INTELLIGENCE OFFICER (IB),
DEPARTMENT OF COMMERCIAL TAXES,
MATTANCHERRY AT MINI CIVIL STATION,
ALUVA- 683 101.**
- 2. THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD- 678 001.**
- 3. THE INSPECTING ASST. COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD -678 001.**

BY GOVERNMENT PLEADER SRI.R.RANJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).No. 37223 of 2015 (C)

APPENDIX

PETITIONER(S)' EXHIBITS

- P1- COPY OF PENALTY ORDER ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER FOR THE YEAR 2008-09 DATED 25/09/2015**
- P1(A)- COPY OF PENALTY ORDER ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER FOR THE YEAR 2009-10 DATED 25/09/2015**
- P2- COPY OF REVISION PETITION FILED BY THE PETITIONER BEFORE THE THE 2ND RESPONDENT DATED 02/11/2015**
- P2(A)- COPY OF REVISION PETITION FILED BY THE PETITIONER BEFORE THE THE 2ND RESPONDENT DATED 02/11/2015**
- P3- COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 02/11/2015**
- P3(A)- COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 02/11/2015**
- P4- COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 3RD RESPONDENT DATED 19/11/2015**
- P4(A)- COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 3RD RESPONDENT DATED 19/11/2015**

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

/TRUE COPY/

P.A.TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.37223 of 2015

Dated this the 9th day of December 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) demand 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/