

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE T.R.RAVI

THURSDAY, THE 9<sup>TH</sup> DAY OF MARCH 2023 / 18TH PHALGUNA, 1944

RP NO. 260 OF 2023

AGAINST THE ORDER/JUDGMENT IN WP(C) 39480/2022 OF HIGH COURT OF  
KERALA

REVIEW PETITIONER:

SANDEEP  
AGED 36 YEARS  
PROPRIETOR, MADHUKAR SANGAM JEWELLERS, 30/32,  
PRABHUSUNDAR BLDG, 3RD FLOOR, ROOM NO.39, RAMWADI,  
KALBADEVI ROAD,  
MUMBAI- 400002.

BY ADVS.  
U.BALAGANGADHARAN  
V.JAYANANDAKUMAR

RESPONDENTS:

- 1 STATE TAX OFFICER (INTELLIGENCE)  
SQUAD NO.I, STATE GST DEPARTMENT, NEW PUBLIC OFFICE  
BUILDING, THIRUVANANTHAPURAM - 695033
- 2 JOINT COMMISSIONER (APPEALS)-1  
STATE GST DEPARTMENT, TAX TOWERS, KARAMANA POST,  
THIRUVANANTHAPURAM, PIN - 695002.
- 3 THE COMMISSIONER  
STATE GST DEPARTMENT, TAX COMPLEX, KILLIPPALAM.  
THIRUVANANTHAPURAM, PIN - 695002.
- 4 STATE OF KERALA  
REPRESENTED BY SECRETARY (TAXES), GOVT SECRETARIAT,  
THIRUVANANTHAPURAM, PIN - 695001.

DR. THUSHARA JAMES, SR. GP.

THIS REVIEW PETITION HAVING COME UP FOR ADMISSION ON 09.03.2023,  
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**T.R. RAVI, J.**

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RP No.260 of 2023  
in  
WP(C) No.39480/2022  
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Dated this the 09<sup>th</sup> day of March, 2023

**ORDER**

The petitioner seeks review of the interim order passed by this Court, where by this Court had granted an interim stay for a period of two months on condition that the petitioner remits 20% of the disputed demand within one month. It is pointed out that the direction to remit 20% is not what is contemplated under Section 112(8)(b) and that, what is contemplated is only a sum equal to 20% of the remaining amount of tax in dispute, in addition to the amount paid under sub-section 6 of Section 107.

I find that the order was issued mistakenly and needs to be corrected. The Review Petition is hence allowed. The order is recalled.

**Sd/-**

**T.R.RAVI  
JUDGE**

**APPENDIX OF RP 260/2023**

**PETITIONER'S ANNEXURES**

**Annexure A 1                      A TRUE COPY OF ORDER DATED 24.05.2022 IN  
WP(C) NO. 16651 OF 2022.**

