

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE T.R.RAVI

THURSDAY, THE 9TH 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 (INELLIGENCE)
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.

RP No.260 of 2023

in

WP(C) No.39480/2022

Dated this the 09th 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**

mpm

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.**

