

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 8TH DAY OF JANUARY 2015/18TH POUSHA, 1936

WP(C).No. 591 of 2015 (Y)

PETITIONER(S) :

**BABY ANTONY, AGED 47 YEARS,
PROPRIETOR, ENVEES INN BAR,
ERAMALLOOR, PIN-682 584.**

**BY ADVS.SMT.S.K.DEVI
SMT.P.K.MAYA DEVI**

RESPONDENT(S) :

- 1. THE AGRL.INCOME TAX & COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES, KUTHIATHODE, PIN-682 584.**
- 2. THE DEPUTY TAHSILDAR (REVENUE RECOVERY),
TALUK OFFICE, CHERTHALA-682 584.**

BY GOVERNMENT PLEADER SMT.SHOBANNA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 08-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

- P1 : TRUE COPY OF THE ASSESSMENT ORDER NO.32041877106/2013-14
DATED 19.10.2013.
- P2 : TRUE COPY OF THE NOTICE NO.32041877106/2013-14 DATED 13.03.2014.
- P3 : TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 7 NO.(B1) FILE
NO.2014/556/04/200 DATED 12.12.2014 (FILE NO.2014/683(A)/200
DATED 12.12.2014.
- P4 : TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 34 NO.(B1) FILE
NO.2014/556/04/200 DATED 12.12.2014 (FILE NO.2014/683(A)/200
DATED 12.12.2014.
- P5 : TRUE COPY OF THE REQUEST DATED 30.12.2014.

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No.591 of 2015 (Y)

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Dated this the 8th day of January, 2015

JUDGMENT

The petitioner, who is running a bar attached hotel, opted to pay tax under the Kerala Value Added Tax Act, 2003 on compounded basis for the assessment year 2013 - 2014. In the writ petition, the petitioner is aggrieved by Exts.P3 and P4 notices issued to her under the Revenue Recovery Act for recovery of the balance amount of tax to be paid at the compounded rate to the respondents. It is the case of the petitioner that, she is undergoing financial hardship and that if some time is granted to discharge the dues, the liability to the department can be wiped off.

2. I have heard Smt.S.K.Devi, learned Senior counsel appearing for the petitioner and learned Government Pleader appearing for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I dispose the writ petition with the following directions :

(i) The total amount of dues outstanding in terms of Exts.P3 and P4 is seen to be

Rs.4,23,695/-, Accordingly, if the petitioner pays the said amount of Rs. 4,23,695/-, together with accrued interest and other charges, in three equal and successive monthly installments commencing from 30.01.2015, the recovery steps initiated pursuant to Exts.P3 & P4 notices shall be kept in abeyance.

ii) It is made clear that, if the petitioner commits a default in respect of any of the installments, she will lose the benefits of this judgment and the respondents will be free to continue the recovery proceedings against her from the stage at which they presently stand.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/09/01/