

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. 672 of 2015 (H)

PETITIONER(S) :

**V.C.ASHOK KUMAR, AGED 52 YEARS,
PROPRIETOR, KEERTHY PALACE,
PATTANAKKAD, CHERTHALA, ALAPPUZHA DISTRICT.**

BY ADV. SRI.JAIRAM.V.MENON

RESPONDENT(S) :

- 1. THE COMMERCIAL TAX OFFICER-I,
CHERTHALA, ALAPPUZHA DISTRICT- 688 524.**
- 2. THE DEPUTY TAHSILDAR (R.R.),
TALUK OFFICE, CHERTHALA,
ALAPPUZHA DISTRICT- 688 524.**

BY SR.GOVERNMENT PLEADER SMT.SHOBA ANNAMMA EAPEN

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

Msd.

WP(C).No. 672 of 2015 (H)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1: TRUE COPY OF THE ORDER PASSED BY THE 1ST RESPONDENT
DATED 03.05.2014.**

**EXHIBIT P2: TRUE COPY OF THE REVENUE RECOVERY NOTICE UNDER SECTION
34 DATED 12.12.2014 ISSUED BY THE 2ND RESPONDENT.**

**EXHIBIT P3: TRUE COPY OF THE REVENUE RECOVERY RECOVERY NOTICE UNDER
SECTION 7 DATED 12.12.2014 ISSUED BY THE 2ND RESPONDENT.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.672 OF 2015

Dated this the 8th day of January, 2015

J U D G M E N T

The petitioner is aggrieved by Exts.P2 and P3 revenue recovery notices served on him for realization of turnover tax dues pursuant to Ext.P1 order passed by the 1st respondent. It is seen from Ext.P1 order that the petitioner, who is a dealer in Indian Made Foreign Liquor, had opted to pay tax on compounded basis under Section 7 of the Kerala General Sales Tax Act. The dues covered by Exts.P2 and P3 notices represent the tax and interest for the assessment year 2012-2013, that had to be paid on compounded basis. In the writ petition, while various contentions are raised, counsel for the petitioner would now limit his prayer to the grant of a facility of payment in instalments, to discharge the liability shown in Exts.P2 and P3 notices.

2. I have heard Sri.Jairam.V.Menon, the learned counsel for the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader appearing on behalf of 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 due from the petitioner as per Ext.P2 and P3 notices is seen to be Rs.17,01,984/- together with accrued interest and other charges. Accordingly, if the petitioner makes a payment of 30% of the said amount in three equal and successive monthly instalments commencing from 31.01.2015, and thereafter effects payment of the balance amount in six equal and successive monthly instalments commencing from 30.04.2015, the recovery steps initiated against the petitioner by Exts.P2 and P3 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, he will lose the benefit of this judgment and the respondent bank will be free to continue the recovery proceedings against him from the stage at which they presently stand.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns

