

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 12TH DAY OF JANUARY 2015/22ND POUSHA, 1936

WP(C).No. 1044 of 2015 (E)

PETITIONER(S) :

1. **GEORGE VARGHESE
S/O. VARGHESE, AGED 49
901, SUI SUMMIT APARTMENTS
PAPPALI LANE, ERG ROAD
ERNAKULAM.**
2. **VINOD KUMAR K.B.,
KIZHAKKE KIZHAVAN HOUSE
UDAYATHINVATHIL
PANANGAD, ERNAKULAM.**

BY ADV. SRI.P.NARAYANAN

RESPONDENT(S) :

1. **THE DEPUTY THAHASILDAR (RR),
KANANNUR TALUK
ERNAKULAM – 682 016.**
2. **THE VILLAGE OFFICER
KUMBALAM VILLAGE
KANAYANNUR TALUK
ERNAKULAM – 682 016.**
3. **THE VILLAGE OFFICER
ERNAKULAM VILLAGE
KANAYANNUR TALUK
ERNAKULAM – 682 016.**

R1 TO R3 BY SR. GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 12-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

APPENDIX

PETITIONER'S EXHIBITS :

EXT.P1 : COPY OF THE NOTICE NO. (E2) 2014/5289/7/802 (E6-5611/14) DATED 6.11.2014 ISSUED U/S. 7 OF RR ACT FOR REALIZATION OF RS. 1,30,193/- WITH INTEREST.

EXT.P2 COPY OF THE NOTICE NO. (E2) 2014/5289/7/802 (E6-5611/14) DATED 6.11.2014 ISSUED U/S. 34 OF RR ACT FOR REALIZATION OF RS. 1,30,193/- WITH INTEREST.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.1044 OF 2015

Dated this the 12th day of January, 2015

J U D G M E N T

The petitioners who were partners doing business during the period 2008-2009 are aggrieved by Exts.P1 and P2 revenue recovery notices that have been issued to them for realisation of an amount of Rs.1,30,193/- together with accrued interest and charges, towards sales tax dues for the period during which they conducted business. The only prayer in the writ petition is for the grant of easy instalments to discharge the liability due to the respondents.

2. I have heard Sri.P.Narayanan, the learned counsel appearing on behalf of the petitioners as also 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 note that the sole prayer of the petitioners is to permit them to remit the balance amounts outstanding towards tax in easy instalments. Taking into account the plea of financial hardship raised by the petitioners, I dispose the writ petition with the following directions:-

(i) If the petitioners remit an amount of Rs.50,000/- on or before 31st March 2015, and remit the balance outstanding amount together with accrued interest and other charges, in six equal and successive monthly instalments commencing from 1st May, 2015, the recovery steps initiated against Exts.P1 and P2 shall be kept in abeyance.

(ii) It is made clear that if the petitioners commit a default in respect of any of the instalments, they will lose the benefit of this judgment and the respondent bank will be free to continue the recovery proceedings against them from the stage at which they presently stand.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns

