

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 16TH DAY OF JANUARY 2015/26TH POUSHA, 1936

WP(C).No. 1580 of 2015 (V)

PETITIONER(S):

**C.ARIFA, AGED 37 YEARS,
W/O. K.MUHAMMED ASHRAF, K.P.V.S.VILLA
PERUVALATHUPARAMBA P.O., IRIKKUR AMSOM
TALIPARAMBA TALUK, KANNUR DISTRICT.**

**BY ADVS.SRI.V.T.MADHAVANUNNI
SRI.V.A.SATHEESH**

RESPONDENT(S):

- 1. SPECIAL DEPUTY TAHSILDAR (RR)
TALUK OFFICE, TALIPARAMBA, KANNUR DISTRICT-670 141.**
- 2. ASSISTANT COMMISSIONER-I
COMMERCIAL TAXES, SPECIAL CIRCLE, CIVIL STATION
KANNUR-670 101.**
- 3. C.SHAHIDA
W/O. RAZAK, M/S.TRAVANCORE TRADING COMPANY
ASHRAF MANZIL, TALIPARAMBA TALUK, TALIPARAMBA P.O.
KANNUR DISTRICT-670 141.**

BY GOVERNMENT PLEADER SMT.SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 16-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

WP(C).No. 1580 of 2015 (V)

APPENDIX

PETITIONER(S)' EXHIBITS

**P1 : COPY OF THE DEMAND NOTICE NO.2012/51151/13 ISSUED TO THE
PETITIONER BY THE 1ST RESPONDENT DTD.1.11.2012.**

**P2 : COPY OF THE DEMAND NOTICE NO.2012/51171/13 ISSUED TO THE
PETITIONER BY THE 1ST RESPONDENT DTD.2.11.2012.**

**P3 : COPY OF THE DEMAND NOTICE NO.2012/51172/13 ISSUED TO THE
PETITIONER BY THE 1ST RESPONDENT DTD.1.11.2012.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.1580 OF 2015

Dated this the 16th day of January, 2015

J U D G M E N T

The petitioner who is the proprietor of M/s.Travancore Trading Company is aggrieved by Exts.P1 to P3 notices issued to him under the Kerala Revenue Recovery Act for realisation of sales tax arrears. In the writ petition, while the petitioner does not dispute his liability to the respondents, the limited prayer is for the grant of instalments for effecting the payment under Exts.P1 to P3 notices.

2. I have heard Sri.Madhavan Unni, the learned counsel appearing on behalf of the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader for 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 petitioner is to permit him to remit the balance amounts outstanding to the bank in easy instalments. Taking into account the plea of financial hardship raised by the petitioner, I dispose the writ petition with the following directions:-

(i) If the petitioner pays the total outstanding amount

covered by Exts.P1 to P3 notices together with accrued interest and other charges to the respondents in six equal successive monthly instalments commencing from 31.01.2015, then further proceedings pursuant to Exts.P1 to P3 as against the petitioner shall be kept in abeyance.

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

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns

