IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 23RD DAY OF JANUARY 2015/3RD MAGHA, 1936

WP(C).No. 2406 of 2015 (A)

PETITIONER(S) :

C.P.PUSHPARAJ, AGED 37 YEARS,
M/S.R.H.TRADERS,
ARADHANA ROAD,
MANNARKKAD, PALAKKAD DISTRICT.

BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON

RESPONDENT(S) :
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1. THE COMMERCIAL TAX OFFICER,
MANNARKKAD - 678 582.

2. DEPUTY TAHSILDAR (REVENUE RECOVERY),
TALUK OFFICE,
MANNARKKAD - 678 582.

BY SMT.SOBHA ANNAMMA EAPPEN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 23-01-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

AMV

WP(C).No. 2406 of 2015 (A)

APPENDIX

PETITIONER(S) EXHIBITS :

EXT.P1. : COPY OF ORDER ISSUED BY THE 1ST RESPONDENT.

EXT.P2. : COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 2ND RESPONDENT.

EXT.P3. : COPY OF NOTICE IN FORM NO.10 ISSUED BY THE 2ND RESPONDENT.

RESPONDENTS EXHIBITS : NIL

/TRUE COPY/

P.A.TO JUDGE

AMV

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No. 2406 of 2015 (A)

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Dated this the 23rd day of January, 2015

JUDGMENT

The petitioner is an assessee under the Kerala Value Added Tax Act, 2003 on the files of the first respondent. The limited prayer of the petitioner in the writ petition is for the grant of installments to discharge the liability towards tax dues under the KVAT Act.

2. I have heard Sri.Harisankar V.Menon, learned counsel for the petitioner and Smt.Sobha Annamma Eappen, learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case and also the submissions made across the Bar, I note that the tax liability of the petitioner for the assessment year 2012 - 2013 under the KVAT Act is an amount of Rs.1,56,381/- together with accrued interest and other charges. Accordingly, if the petitioner pays the amount of Rs.1,56,381/-, together with accrued interest and other charges, in six equal and successive monthly installments commencing from 16.02.2015, then, the recovery proceedings for recovery of tax shall be kept in abeyance.

It is made clear that, if the petitioner defaults in any one installment, then he will lose the benefit of this judgment and the recovery steps initiated against him shall be continued from the stage where it stands now.

The petitioner shall produce a copy of the judgment along with a copy of the writ petition before the first respondent for further steps.

The writ petition is disposed as above.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/23/01/