IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 25TH DAY OF MARCH 2015/4TH CHAITHRA, 1937

WP(C).No. 2445 of 2015 (E)

PETITIONER(S):

C.H.MUHAMMED KUNHI,
PROPRIETOR, BEE BEE FIRE WORKS, KELUGUDDE ROAD
KASARGOD.

BY ADVS.SRI.V.C.JAMES
SRI.SEBASTIAN JOSEPH (KURISUMMOOTTIL)

RESPONDENT(S):
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1. THE COMMERCIAL TAX OFFICER
KASARGOD-671001.

2. THE TAHSILDAR
REVENUE RECOVERY, KASARGODE-671001.

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

PJ

WP(C).No. 2445 of 2015 (E)

APPENDIX

PETITIONER(S)' EXHIBITS

P1- **TRUE COPY OF THE COMMUNICATION SENT TO THE DISTRICT COLLECTOR ON 29.11.2014 EXPLAINING THE PRESENT STAGE OF TAX ARREARS INVOLVED IN THE RR IS OBTAINED UNDER THE RIGHT TO INFORMATION ACT.**

P2- **TRUE COPY OF THE ACKNOWLEDGEMENT RECEIPT DATED 12.1.2015 ISSUED BY THE VILLAGE OFFICER, KASARAGOD.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.2445 OF 2015 (E)

Dated this the 25th day of March, 2015

J U D G M E N T

The petitioner, who is aggrieved by the revenue recovery notices served on him for recovery of tax arrears under the Kerala Value Added Tax Act, seeks the grant of installments to remit the dues to the respondents.

2. I have heard the learned counsel for the petitioner as also the learned Government Pleader appearing for the respondents.

On a consideration of the facts and circumstances of the case as also the submissions made across the bar, I dispose the writ petition with the following directions:

> (i) The total amount due from the petitioner is stated to be Rs.5,96,083/- together with accrued interest and other charges. Accordingly, if the petitioner remits the said amount of Rs.5,96,083/- together with accrued interest and other charges in six equal and successive monthly installments commencing from 10.4.2015, then further proceedings for recovery shall be kept in abeyance.

(ii) It is further 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 respondents will be free to continue the recovery proceedings against him from the stage at which they presently stand.

(iii) I make it clear that if the petitioner approaches the 1st respondent with a request for certified copies of the assessment orders passed under the KVAT Act, in relation to the petitioner, for the assessment years 2004-05 and 2005-06, then the 1st respondent shall take steps to serve certified copies of the said assessment orders to the petitioner within a period of three weeks from the date of reciept of the application from the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp