

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. 2492 of 2015 (J)

PETITIONER(S) :

T.K.SOMAN,
S/O.KESAVAN, KRISHNANJALY HOUSE,
ADAYAMON P.O. (VIA)
THATTATHUMALA, PAZHAYAKUNNUMMEL VILLAGE
THIRUVANANTHAPURAM DISTRICT.

BY ADVS.SRI.D.KISHORE
SMT.MINI GOPINATH

RESPONDENT(S) :

1. THE DISTRICT COLLECTOR, THIRUVANANTHAPURAM
PIN-695001.

2. THE DEPUTY TAHSILDAR (REVENUE RECOVERY)
TALUK OFFICE, CHIRAYINKEEZHU
THIRUVANANTHAPURAM DISTRICT-695001.

3. THE VILLAGE OFFICER
PAZHAYAKUNNUMMEL VILLAGE
THIRUVANANTHAPURAM DISTRICT-695001.

4. THE ASSISTANT COMMISSIONER -II
COMMERCIAL TAXES, SPECIAL CIRCLE, KARAMANA
THIRUVANANTHAPURAM-695002.

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

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

WP(C) .No. 2492 of 2015 (J)

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: TRUE COPY OF THE PROCEEDINGS DATED 10.07.2014 OF THE 4TH
RESPONDENT

EXT.P2: TRUE COPY OF THE PROCEEDINGS DATED 26.08.2014 OF THE 4TH
RESPONDENT

EXT.P3: TRUE COPY OF THE DEMAND NOTICES DATED 16.1.2014 ISSUED BY THE
4TH RESPONDENT TO THE PETITIONER

RESPONDENTS' EXHIBITS: NIL

//TRUE COPY//

P A TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.2492 of 2015

.....
Dated this the 23rd day of January, 2015

J U D G M E N T

The petitioner, who has been served with Ext.P1 and P2 assessment orders and Ext.P3 demand notice under the Kerala Value Added Tax Act, has approached this Court seeking the grant of instalments to discharge the liability of Rs.4,23,850/- that has accrued on him, pursuant to the aforesaid orders and demand notice. The petitioner submits that he does not intend to challenge Ext.P1 and P2 orders by way of appeal, and hence, if given sufficient time, he will be able to clear the outstanding liability to the respondents.

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

On a consideration of the facts and circumstances of the case as also the submissions made across the bar, and 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 an amount of rs.1 lakh by 31.03.2015

and the balance outstanding amount together with interest and collection charges by 31.05.2015, then further proceedings pursuant to Ext.P1, P2 and P3 shall be kept in abeyance.

(ii) It is made clear that if the petitioner commits a default in respect of any of the payments, 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/

