

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 27TH DAY OF FEBRUARY 2015/8TH PHALGUNA, 1936

WP(C).NO. 3267 OF 2015 (G)

PETITIONER(S):

**RAJEESH O.G., AGED 42 YEARS,
SON OF LATE GOPALAKRISHNAN NAIR,
PROPRIETOR, DCOREM, NO.7A, TC. 43/459-1,
NAMBI GARDENS, KAMALESWARAM, MANACAUD P.O.,
THIRUVANANTHAPURAM - 695 009.**

**BY ADVS.SRI.B.ASHOK SHENOY,
SMT.C.G.PREETHA,
SRI.K.V.GEORGE,
SRI.P.N.RAJAGOPALAN NAIR,
SRI.P.S.GIREESH.**

RESPONDENT(S):

- 1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAX OFFICE, SECOND CIRCLE,
TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM-695 002.**
- 2. THE DEPUTY TAHSILDAR (REVENUE RECOVERY),
TALUK OFFICE, EAST FORT, THIRUVANANTHAPURAM - 695 023.**
- 3. THE VILLAGE OFFICER,
MUTTUTHARA VILLAGE OFFICE,
KAMALESHWARAM HIGHWAY LINK ROAD,
MANACAUD, THIRUVANANTHAPURAM - 695 009.**

BY GOVT. PLEADER SRI.SUDHEESH KUMAR.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 27-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

WP(C).NO. 3267 OF 2015 (G)

APPENDIX

PETITIONER'S EXHIBITS:-

- P1- TRUE COPY OF DEMAND NOTICE IN FORM 1 DATED 15.11.2014
ISSUED BY 2ND RESPONDENT TO PETITIONER UNDER TALUK
FILE NO.S1-1199914.
- P2- TRUE COPY OF DEMAND NOTICE IN FORM 10 DATED 15.11.2014
ISSUED BY 2ND RESPONDENT TO PETITIONER UNDER TALUK
FILE NO. S1-1199914.

RESPONDENT'S EXHIBITS:-

NIL.

//TRUE COPY//

P.A TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.3267 of 2015 (G)
.....

Dated this the 27th day of February, 2015

JUDGMENT

The petitioner in the writ petition challenges Exts.P1 & P2 demand notices that have been served on him under the Revenue Recovery Act. The contention of the petitioner in the writ petition is that, he is unaware of the proceedings on the basis of which Exts.P1 and P2 revenue recovery notices have been served on him.

2. When the matter came up for admission, the learned Government Pleader took time to get instructions and an interim stay against further proceedings pursuant to Exts.P1 and P2 notices was granted by this Court.
3. Today, when the matter was called, the learned Government Pleader points out that the demand in Exts.P1 and P2 notices is pursuant to an assessment that was completed against the petitioner under the KVAT Act for the period from April, 2013 to October 2013, the assessment order in respect of which was passed on 29.11.2013 and communicated to the petitioner at the address shown in the writ petition. It is also pointed out by the learned Government Pleader on instructions that, the pre-assessment notice prior to the passing of the assessment order was also communicated to the petitioner at the aforesaid address.
4. In that view of the matter, I am of the opinion that the petitioner

cannot be heard to deny receipt of the assessment order dated 29.11.2013. Resultantly, the challenge in the writ petition against Exts.P1 and P2 demand notices fails and accordingly, the writ petition stands dismissed.

5. The learned counsel for the petitioner would point out that, the petitioner would require sometime to pay the amounts demanded under Exts.P1 and P2 demand notices. Taking into account of the plea of financial hardship urged on behalf of the petitioner, I permit the petitioner to remit the amount demanded in Exts.P1 and P2 in two equal and successive monthly installments commencing from 20.03.2015.

I make it clear that, if the petitioner defaults in respect of any of the installments, the respondent will be free to proceed against the petitioner on the basis of Exts.P1 and P2 notices from the stage at which they presently stand.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/27/02/