

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 4TH DAY OF FEBRUARY 2015/15TH MAGHA, 1936

WP(C).No. 3537 of 2015 (N)

PETITIONER(S):

**SIKHANDAR BADHUSHA MOHIDEEN, AGED 41 YEARS,
PROP. DHASILA FIRE PROTECTION SYSTEMS, TC 39/1507-4,
PADMA TOWER, 2ND FLOOR, NEAR KALYAN HOSPITAL,
ARYASALA, THIRUVANANTHAPURAM - 695 036.**

**BY ADVS.SRI.M.RAMASWAMY PILLAI,
SMT.PREETHY R. NAIR.**

RESPONDENTS:-

- 1. STATE OF KERALA,
REPRESENTED BY ITS REVENUE SECRETARY,
SECRETARIAT, TRIVANDRUM - 695 001.**
- 2. THE DISTRICT COLLECTOR,
COLLECTORATE, THIRUVANANTHAPURAM - 695 001.**
- 3. THE ASSISTANT COMMISSIONER,
WORKS CONTRACT, COMMERCIAL TAXES,
TAX TOWER IIND FLOOR, KARAMANA,
THIRUVANANTHAPURAM - 695 002.**
- 4. THE DEPUTY TAHSILDAR (RR),
TALUK OFFICE, TRIVANDRUM - 695 001.**
- 5. THE VILLAGE OFFICER,
MANACAUD, TRIVANDRUM - 695 001.**
- 6. THE COMMERCIAL TAX OFFICER,
(WORKS CONTRACT), COMMERCIAL TAXES BUILDING,
KARAMANA, THIRUVANANTHAPURAM - 695 002.**

BY GOVT. PLEADER SRI.SHYSON P.MANGUZHA.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 04-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

EXHIBIT P1. TRUE COPY OF THE NOTICE DATED 03.01.2014 UNDER SEC.25 OF THE KERALA VALUE ADDED TAX ACT 2003.

EXHIBIT P2. TRUE COPY OF THE ASSESSMENT ORDER DATED 22.01.2014 FOR THE YEAR 2011-12.

EXHIBIT P3. THE PHOTOCOPY OF THE NOTICE DATED 22.01.2014.

EXHIBIT P4. TRUE COPY OF NOTICE ISSUED UNDER RULE 41(2) OF KVAT RULES DATED 11.02.2014.

EXHIBIT P5. TRUE COPY OF NOTICE DATED 14.11.2014 ISSUED BY THE 4TH RESPONDENT UNDER SEC.34 OF KERALA REVENUE RECOVERY ACT.

EXHIBIT P5A. TRUE COPY OF NOTICE DATED 14.11.2014 ISSUED BY THE 4TH RESPONDENT UNDER SEC.7 OF KERALA REVENUE RECOVERY ACT.

RESPONDENT'S EXHIBITS:-

NIL.

//TRUE COPY//

P.A TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.3537 of 2015 (N)

.....
Dated this the 4th day of February, 2015

JUDGMENT

The petitioner, who has been served with revenue recovery notice for recovery of arrears under the Kerala Value Added Tax Act, 2003, pertaining to the assessment year 2011 - 2012, has approached this Court praying for the grant of installments for effecting the payment of the amounts demanded from him.

2. I have heard Smt.Preethy R.Nair, 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, and taking into account the plea of financial hardship urged on behalf of the petitioner, I dispose the writ petition with the following directions :

(i) If the petitioner remits the total amount of Rs.1,42,978/- together with accrued interest and other charges in eight equal and successive monthly installments commencing from 20.02.2015, then, the recovery proceedings pursuant to Exts.P5 and P5(a) shall be kept in abeyance.

(ii) 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.

(iii) The petitioner shall produce a copy of the judgment along with a copy of the writ petition before the concerned respondent for further steps.

The writ petition is disposed as above.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/04/02/