IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 24TH DAY OF FEBRUARY 2015/5TH PHALGUNA, 1936

WP(C).No. 5726 of 2015 (M)

PETITIONER(S):

M/S.VANITHA FASHION JEWELLERY,
HOSPITAL JUNCTION, MANNARKKAD,
PALAKKAD, REPRESENTED BY ITS
MANAGING PARTNER, SAJAN THOMAS.

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. INSPECTING ASST. COMMISSIONER,
   DEPARTMENT OF COMMERCIAL TAXES,
   PALAKKAD-678 001.

BY GOVT. PLEADER SRI.SUDHEESH KUMAR.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rs.

WP(C).No. 5726 of 2015 (M)

APPENDIX

PETITIONER'S EXHIBITS:-

EXHIBIT-P1: COPY OF NOTICE IN FORM NO.1 ISSUED BY THE 2ND RESPONDENT DATED 06.02.2015.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.A. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

...

W.P.(C) No.5726 of 2015 (M)

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Dated this the 24th day of February, 2015

JUDGMENT

The limited prayer of the petitioner in the writ petition is for a grant of installment facility to clear the arrears of Value Added Tax that have been demanded from him by Ext.P1 revenue recovery notice.

2. I have heard Sri.Harisankar V.Menon, learned counsel for the petitioners and Sri.Sudheesh Kumar, 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 in particular the plea of financial hardship urged on behalf of the petitioner, I dispose the writ petition with the following directions :

> (i) The total amount outstanding from the petitioner to the respondent is stated to be Rs.4,28,426/- together with accrued interest and other charges. Accordingly, if the petitioner remits an amount of Rs.4,28,426/- together with accrued interest and other charges in six equal and successive monthly installments

commencing from 05.03.2015, then, further proceedings pursuant to Ext.P1 shall be kept in abeyance.

(ii) It is made clear that, during the aforementioned period the petitioner shall not alienate his property.

(iii) I make it 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.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/24/02/