

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 3RD DAY OF MARCH 2015/12TH PHALGUNA, 1936

WP(C).No. 6692 of 2015 (J)

PETITIONER :

**M/S. SHIBAH TIMBER INDUSTRIES,
P.M.C.XVIII/1206, P.P.ROAD, PERUMBAVOOR
REPRESENTED BY K.H.MAHINKUTTY, MANAGING PARTNER
PIN-683542.**

BY ADV. SRI.M.K.SUBHAKARAN

RESPONDENTS :

- 1. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MUVATTUPUZHA-686673.**
- 2. COMMERCIAL TAX OFFICER,
IST CIRCLE, COMMERCIAL TAXES, PERUMBAVOOR
ERNAKULAM-683542.**
- 3. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, BAZAR ROAD, MATTANCHERRY
PIN-682002.**

R1 TO R3 BY GOVT. PLEADER SRI. SUDHEESH KUMAR

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

Mn

...2/-

WP(C).No. 6692 of 2015 (J)

APPENDIX

PETITIONERS' EXHIBITS :

- EXT.P1 TRUE PHOTOCOPY OF THE REGISTRATION CERTIFICATE ISSUED BY
 THE 2ND RESPONDENT.**
- EXT.P2 TRUE PHOTOCOPY OF THE ASSESSMENT ORDER AND DEMAND
 NOTICE UNDER SECTION 25(1) OF THE KERALA VALUE ADDED TAX
 ACT, 2003.**
- EXT.P3 TRUE PHOTOCOPY OF THE REVISED ORDER DATED 21.06.2014.**
- EXT.P4 TRUE PHOTOCOPY OF THE REVENUE RECOVERY NOTICE
 NO.569/14-15 DATED NIL.**

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.6692 of 2015

.....
Dated this the 3rd day of March, 2015

J U D G M E N T

The limited prayer of the petitioner, who faces revenue recovery proceedings in connection with recovery of tax dues under the Kerala Value Added Tax Act and Central Sales Tax Act, is for the grant of instalments to discharge the liability due to the respondents.

2. I have heard Sri.M.K.Subhakaran, the learned counsel for the petitioner and Sri.Sudheesh Kumar, the learned Government Pleader for the respondents.

On a consideration of the facts and circumstances of the case as also the submissions made across the bar, 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 respondents is seen to be Rs.3,06,090/- together with accrued interest and other charges. Accordingly, if the petitioner pays an

amount of Rs.75,000/- on or before 30.03.2015, and pays the balance amounts outstanding in five equal successive monthly instalments commencing from 20.04.2015, then further proceedings pursuant to Ext.P4 shall be kept in abeyance.

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

