

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 10TH DAY OF MARCH 2015/19TH PHALGUNA, 1936

WP(C).No. 7539 of 2015 (N)

PETITIONER(S):

**DILEEP S.,
DILSHA DRESS WORLD, ANCHAL ROAD,
AYOOR P.O., KOLLAM - 691 533.**

**BY ADVS.DR.K.P.PRADEEP
SRI.T.T.BIJU
SRI.K.P.KESAVAN NAIR
SMT.T.THASMI**

RESPONDENT(S):

- 1. STATE OF KERALA,
REPRESENTED BY ITS PRINCIPAL SECRETARY TO
TAXES, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.**
- 2. COMMERCIAL TAX OFFICER -1
DEPARTMENT OF COMMERCIAL TAXES,
ANCHAL, KOLLAM.**
- 3. DEPUTY TAHSILDAR (RR), DEPARTMENT OF REVENUE,
TALUK OFFICE, MAVELIKKARA.**
- 4. VILLAGE OFFICER, PALAMEL,
MAVELIKKARA, NOORNAD - 690 504.**
- 5. STATION HOUSE OFFICER, NOORANAD POLICE STATION,
NOORNAD - 690 504.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
10-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1: TRUE COPY OF THE PENALTY ORDER NO.32021481238/2013-14
DATED 18.2.2014 (5/13) ISSUED BY THE 2ND RESPONDENT TO THE
PETITIONER.

EXT.P1(a): TRUE COPY OF THE PENALTY ORDER NO.32021481238/2013-14
DATED 18.2.2014 (6/13) ISSUED BY THE 2ND RESPONDENT TO THE
PETITIONER.

EXT.P1(b): TRUE COPY OF THE PENALTY ORDER NO.32021481238/2013-14
DATED 18.2.2014 (7/13) ISSUED BY THE 2ND RESPONDENT TO THE
PETITIONER.

EXT.P1(c): TRUE COPY OF THE PENALTY ORDER NO.32021481238/2013-14
DATED 18.2.2014 (8/13) ISSUED BY THE 2ND RESPONDENT TO THE
PETITIONER.

EXT.P1(d): TRUE COPY OF THE PENALTY ORDER NO.32021481238/2013-14
DATED 18.2.2014 (9/13) ISSUED BY THE 2ND RESPONDENT TO THE
PETITIONER.

EXT.P1(e): TRUE COPY OF THE PENALTY ORDER NO.32021481238/2013-14
DATED 21.1.2014 FOR OCTOBER, 2013 ISSUED BY THE 2ND RESPONDENT
TO THE PETITIONER.

EXT.P1(f): TRUE COPY OF THE PENALTY ORDER NO.32021481238/2013-14
DATED 21.1.2014 FOR NOVEMBER, 2013 ISSUED BY THE 2ND RESPONDENT
TO THE PETITIONER.

EXT.P2: TRUE COPY OF THE DEMAND NOTICE NO.B6-09/14 ST DATED 27.8.2014
ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER.

EXT.P3: TRUE COPY OF THE REPORT DTD.26.2.2015 OF THE 4TH RESPONDENT
ATTACHING THE VEHICLE NO.KL 31 C 9661 IN EXT.P7 AND P7(A) NOTICES.

EXT.P4: TRUE COPY OF THE REQUEST DTD.25.2.2015 OF THE 4TH RESPONDENT TO
5TH RESPONDENT IN RELATION TO EXT.P3 PROCEEDING.

EXT.P5: TRUE COPY OF THE REGISTRATION CERTIFICATE OF THE VEHICLE
KL 31 C 9661 DTD.26.10.2011 ISSUED BY THE ADDITIONAL REGISTERING
AUTHORITY MAVELIKKARA TO THE PETITIONER.

EXT.P6: TRUE COPY OF THE REQUEST DATED NIL SUBMITTED BY THE PETITIONER
TO THE 3RD RESPONDENT.

EXT.P7: TRUE COPY OF THE REQUEST DATED NIL SUBMITTED BY THE PETITIONER
TO THE 2ND RESPONDENT.

Msv/

WP(C).No. 7539 of 2015 (N)

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.
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W.P.(C). No. 7539 of 2015
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Dated this the 10th day of March, 2015

JUDGMENT

The challenge in the writ petition is against Ext.P2 demand notice served on the petitioner in terms of the Revenue Recovery Act, for recovery of value added tax dues from the petitioner. The total amount demanded is ₹ 35,000/- together with interest at the rate of 12% from 01.04.2014 and other charges. The limited prayer of the petitioner in the writ petition is for a direction to the respondents to permit the petitioner to pay the said amount in installments.

2. I have heard Sri.K.P. Pradeep, the learned Counsel for the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, and taking into account the plea of financial hardship raised by the petitioner, I dispose of the writ petition with the following directions:-

- (i) The total amount outstanding from the petitioner to the respondents is ₹ 35,000/- together with accrued interest. Accordingly, if

the petitioner remits the aforesaid amount of ₹ 35,000/-, together with accrued interest, in six equal and successive monthly installments commencing from 25.03.2015, then the recovery steps initiated against him by the respondents shall be kept in abeyance.

(ii) I make it clear that as and when the payments effected by the petitioner reach the figure of ₹ 20,000/-, the respondents shall hand over possession of the vehicle, that has been seized from the petitioner by Ext.P3 proceedings of the 4th respondent.

(iii) It is made 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 respondent will be free to continue the recovery proceedings against him from the stage at which they presently stand.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

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