

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 26TH DAY OF MARCH 2015/5TH CHAITHRA, 1937

WP(C).No. 9813 of 2015 (B)

PETITIONER(S) :

**K.P.RAMESAN, AGED 35 YEARS,
KACHERIPARAMBATH HOUSE, MEPPAYIL P.O,
VADAKARA, KOZHIKODE DISTRICT.**

**BY ADVS.SRI.B.KRISHNAN
SRI.R.PARTHASARATHY**

RESPONDENT(S) :

- 1. THE TAHSILDAR,
REVENUE RECOVERY, VADAKARA.**
- 2. THE DISTRICT COLLECTOR,
KOZHIKODE.**
- 3. THE COMMERCIAL TAX OFFICER,
(WORKS CONTRACT) SALES TAX COMPLEX,
JAWAHAR NAGAR, KOZHIKODE.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 26-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1: TRUE COPY OF THE ORDER DATED 13.02.2009 PASSED BY
3RD RESPONDENT ASSESSING THE PETITIONER FOR THE
ASSESSMENT YEAR 2002-2003.**

**EXHIBIT P2: TRUE COPY OF THE ORDER PASSED BY 3RD RESPONDENT
DATED 13.02.2009 FOR ASSESSMENT YEAR 2003-2004.**

**EXHIBIT P3: TRUE COPY OF THE CERTIFICATE ISSUED BY THE VADAKARA
MUNICIPALITY DATED 28.03.2014.**

**EXHIBIT P4: TRUE COPY OF THE NOTICE ISSUED UNDER SECTION 36 OF
REVENUE RECOVERY ACT DATED 05.02.2015.**

**EXHIBIT P5: TRUE COPY OF THE NOTICE ISSUED UNDER SECTION 49(2) OF
REVENUE RECOVERY ACT DATED 19.02.2015.**

**EXHIBIT P6: TRUE COPY OF THE RECEIPT DATED 14.03.2014 FOR PAYMENT
OF RS.40,768/-**

**EXHIBIT P7: TRUE COPY OF THE RECEIPT DATED 14.03.2014 FOR PAYMENT
OF RS.96,757/-**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 9813 of 2015

Dated this the 26th day of March, 2015

JUDGMENT

The petitioner, who is confronted with the revenue recovery steps for recovery of defaulted tax amounts under the Kerala Value Added Tax Act, hereinafter referred to as 'KVAT Act', prays for an installment facility to discharge the tax liability.

2. I have heard the learned counsel appearing on behalf of the petitioner as also the learned Government Pleader appearing on behalf of the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I note that the sole prayer of the petitioner is to permit him to remit the balance amounts outstanding in easy installments. Taking into account the plea of financial hardship raised by the petitioner, I dispose the writ petition with the following directions:-

- (i) The total tax liability of the petitioner is stated to be Rs.5,23,717/- together with accrued interest and other charges. Accordingly, if the petitioner remits an amount of Rs.1,00,000/- on or before 10.04.2015 and the balance amount outstanding, as stated in Exts.P4

and P5 notices, in five equal and successive monthly installments commencing from 10.05.2015, then the recovery steps initiated against him by the respondent bank shall be kept in abeyance.

- (ii) 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 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