

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 27TH DAY OF MARCH 2015/6TH CHAITHRA, 1937

WP(C).No. 9910 of 2015 (K)

PETITIONER :

**C.A. MOHAMMED, AGED 52 YEARS
S/O. BADUVAN KUNHI, PROPRIETOR, BLUE OCEAN ENTERPRISES
CHOORI, KASARAGOD, RESIDING AT ERIYAL
KUDLU VILLAGE, P.O. RAM DAS NAGAR
KASARAGOD - 671 124.**

BY ADV. SRI.C.K.SREEJITH

RESPONDENT(S) :

- 1. THE GENERAL MANAGER
DISTRICT INDUSTRIES CENTRE, VIDYANAGAR
KASARAGOD - 671 123.**
- 2. THE TAHSILDAR,
KASARAGOD REVENUE RECOVERY,
KASARAGOD -671 121.**
- 3. THE DIRECTOR,
INDUSTRIES AND COMMERCE,
TRIVANDRUM - 695 001.**
- 4. THE COMMERCIAL TAX OFFICER NO.1
KASARAGOD - 671 121.**
- 5. THE SECRETARY TO GOVERNMENT,
COMMERCIAL TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT
TRIVANDRUM - 695 001.**

BY SR. GOVT. PLEADER SMT. SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 27-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

WP(C).No. 9910 of 2015 (K)

APPENDIX

PETITIONER(S)' EXHIBITS :

- EXHIBIT-P1-** TRUE COPY OF THE ORDER NO. A3/132/2004 DATED 15/12/2007 ISSUED BY THE GENERAL MANAGER, DISTRICT INDUSTRIES CENTRE, KASARAGOD.
- EXHIBIT-P2-** TRUE COPY OF THE PROCEEDINGS DATED 30/04/2009 FOR THE ASSESSMENT YEAR 2000-2001.
- EXHIBIT-P3-** TRUE COPY OF THE ORDER NO. 3612889/01-02 DATED 30/04/2009 FOR THE PERIOD 2001-02.
- EXHIBIT-P4-** TRUE COPY OF THE ORDER NO. 36112889/03-04 DATED 30/04/2009 FOR THE PERIOD 2003-04.
- EXHIBIT-P5-** TRUE COPY OF THE ORDER NO. 36112889/02-03 DATED 30/04/2009 FOR THE PERIOD 2002-03.
- EXHIBIT-P6-** TRUE COPY OF THE ORDER PASSED BY THE 3RD RESPONDENT DATED 25/10/2011 ISSUED BY THE 3RD RESPONDENT.
- EXHIBIT-P7-** TRUE COPY OF THE NOTICE FOR SALE OF IMMOVABLE PROPERTY DATED 24/02/2015 ISSUED BY THE 2ND RESPONDENT.
- EXHIBIT-P8-** TRUE COPY OF THE PETITION FILED BEFORE THE MINISTRY OF STATE, WHICH IS NOW PENDING BEFORE THE 5TH RESPONDENT.

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.9910 OF 2015

Dated this the 27th day of March, 2015

J U D G M E N T

The petitioner, who is faced with revenue recovery proceedings for recovery of tax amounts that are due from him, seeks the grant of instalments for effecting payment of amounts confirmed against him by assessment orders under the Kerala General Sales Tax Act.

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 dispose the writ petition with the following directions:-

(i) The total amount due from the petitioner to the respondent bank, is stated to be Rs.3,67,271/- together with accrued interest and other charges. Accordingly, if the petitioner pays the amount of Rs.1,00,000/- on or before 10.04.2015 and remits the balance amount of Rs.2,67,271/-, together with accrued interest and other charges in six equal and successive monthly instalments commencing from 10.05.2015, then further proceedings for

recovery 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

