

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 31ST DAY OF MARCH 2015/10TH CHAITHRA, 1937

WP(C).No. 10352 of 2015 (T)

PETITIONER(S):

1. **ABDUL RASHEED, AGED 43 YEARS,
S/O.UMMER, PARAPPURATHU HOUSE,
NORTH ANNARA, TIRUR, MALAPPURAM DISTRICT.**
2. **ABDUL WAHID, S/O.KUNHALANKUTTY HAJI,
AGED 43 YEARS, MULIYATHIL HOUSE,
KOTT, TIRUR P.O., MALAPPURAM DISTRICT.**
3. **HUSSAIN M.P., AGED 37 YEARS,
S/O.SAIDALAVI HAJI, MELATHU PUTHIYAMALIYEKKAL HOUSE,
TIRUR, MALAPPURAM DISTRICT.**

BY ADV. SRI.SAJU.S.A

RESPONDENT(S):

1. **DEPUTY TAHSILDAR (RR), TALUK OFFICE,
TIRUR, MALAPPURAM, PIN - 676 101.**
2. **COMMERCIAL TAX OFFICER, SALES TAX OFFICE,
TIRUR, MALAPPURAM, PIN - 676 101.**
3. **VILLAGE OFFICER, VILLAGE OFFICE,
TIRUR, MALAPPURAM, PIN - 676 101.**

BY GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
31-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 10352 of 2015 (T)

APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1: TRUE COPY OF THE DEED OF PARTNERSHIP OF THE FIRM DATED 24.10.2009.

**EXT.P2: TRUE COPY OF RECEIPT ISSUED BY THE TAX CONSULTANT SHOWING
PAYMENT FOR THE MONTH OF APRIL 2011 DTD.30.5.2011.**

**EXT.P3: TRUE COPY OF THE RECEIPT ISSUED BY THE TAX CONSULTANT SHOWING
PAYMENT OF THE MONTH DECEMBER 2010, DTD.20.1.2011.**

**EXT.P4: TRUE COPY OF REVENUE RECOVERY NOTICE DTD.5.12.2014 FOR PERIOD
UP TO 1.4.2011.**

**EXT.P5: TRUE COPY OF REVENUE RECOVERY NOTICE DTD.5.12.2014 FOR PERIOD
UP TO 1.4.2011.**

**EXT.P6: TRUE COPY OF REVENUE RECOVERY NOTICE DTD.28.1.2015 FOR PERIOD
UP TO 1.4.2011.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Ms v/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 10352 of 2015 (T)

.....
Dated this the 31st day of March, 2015

JUDGMENT

The petitioners, who are faced with revenue recovery proceedings for recovery of tax amounts, have approached this Court seeking grant of installments for discharging the liability, under Exts.P4 to P6 notices that were served on them, under the Kerala Revenue Recovery Act, 1968.

2. I have heard Sri.S.A.Saju, the learned counsel for the petitioners 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 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 due from the petitioners, as discernible from Exts.P4 to P6 notices, is stated to be an amount of ₹Rs. 1,34,066/- together with interest and collection charges. Accordingly, if the petitioners pay the said amount Rs.₹1,34,066/- together with interest and collection charges, in

seven equal and successive monthly installments commencing from 20.04.2015, then, the recovery steps initiated against the petitioners for recovery of the amounts shall be kept in abeyance.

- ii. It is made clear that, if the petitioners commit a default in respect of any of the installments, they will lose the benefit of this judgment and the respondents will be free to continue the recovery proceedings against them from the stage at which they presently stand.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/31/03/

