IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 15TH DAY OF JUNE 2015/25TH JYAISHTA, 1937

WP(C).No. 10594 of 2014 (Y)

PETITIONER(S):

VIJAYA P.NAIR,
AISWARYA, PANDANKARY P.O, EDATHUA
ALAPPUZHA DISTRICT.

BY ADV. SRI.L.RAJESH NARAYAN

RESPONDENT(S):
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1. THE COMMERCIAL TAX OFFICER,
   HARIPPAD.-690514.

2. THE DEPUTY TAHSILDAR (RR),
   TALUK OFFICE, KUTTANAD-679533.

BY GOVERNMENT PLEADER SMT.M.T.SHEEBA

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 15-06-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

PJ

WP(C).No. 10594 of 2014 (Y)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1 **COPY OF NOTICE IN FORM NO 1 ISSUED BY THE 2ND RESPONDENT 05-03-2014**

EXHIBIT P1(A) COPY OF THE NOTICE IN FORM NO 10 ISSUED BY THE 2ND RESPONDENT 05-03-2014

EXHIBIT P2 **COPY OF THE DOCUMENT NO 1982/2000 OF THE 11-07-2000**

EXHIBIT P3 **COPY OF THE OBJECTION FILED BY THE PETITIONER 28-03-2014**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

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W.P.(C) No.10594 of 2014

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Dated this the 15th day of June, 2015

JUDGMENT

The petitioner challenges Revenue Recovery Proceedings. The petitioner's husband was a partner in a firm by name M/s.Aiswarya Enterprises. The petitioner stood as a surety for registration under the KGST Act. The liability of the petitioner was Rs.5 lakhs. The petitioner submits that overlooking the above, the Revenue Recovery Proceedings are initiated against the petitioner in respect of the personal property.

2. The petitioner relies on the judgment of this Court in W.P.(C) No.13238/2014. This Court ordered that the petitioner having liability was only Rs.5,00,000/-and if the petitioner pays that amount, proceedings against the petitioner shall be discharged.

In that view of the matter, this writ petition is disposed of with the following directions:

1. The Revenue Recovery Authority shall verify from the Tax Department whether the petitioner's

liability is only in respect of Rs.5 lakhs and whether that amount has been paid by the petitioner or not.

2. If the amount has been paid by the petitioner, necessarily, entire proceedings against the petitioner under the Revenue Recovery Act shall be withdrawn.

3. Necessary action shall be taken in this matter by the Revenue Officials after obtaining necessary report from the Commercial Tax Officer, within a period of three months.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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