IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 29TH DAY OF JUNE 2015/8TH ASHADHA, 1937

WP(C).No. 10409 of 2015 (A)

PETITIONER :

M.K.VASU, S/O.KUNHIKANNAN,
RESIDING AT CHITHRAPOURNAMI, KUTHUPARAMBU,
NARAVOOR DESOM, THALASSERY THALUK
KANNUR DISTRICT, 670643.

BY ADVS.SRI.SHERRY J. THOMAS
SRI.M.MANOJKUMAR (SHANTHIGIRI)
SRI.RENISH RAVEENDRAN

RESPONDENTS :

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1. THE TAHSILDAR, REVENUE RECOVERY
   THALASSERRY, PIN 670101.

2. VILLAGE OFFICER
   KOOTHUPARAMBU, KANNUR-670643.

3. COMMERCIAL TAX OFFICER II CIRCLE
   THALASSERRY, PIN 670101.

4. THE DEPUTY COMMISSIONER (APPEALS)
   DEPARTMENT OF COMMERCIAL TAXES, KOZHIKODE.

5. DISTRICT COLLECTOR, KANNUR-670307.

BY SENIOR GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29-06-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

bp

WP(C).No. 10409 of 2015 (A)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT-P1: **THE TRUE COPY OF THE MAHASSAR DATED NIL OF SEIZED ITEMS IN THE YEAR 2012.**

EXHIBIT-P2: **THE TRUE COPY OF THE JUDGMENT WPC 30223/2013 OF THIS HONOURABLE COURT DATED 13.12.2013.**

EXHIBIT-P3: **THE TRUE COPY OF THE RECEIPT DATED 22.1.2014 OF FORWARDING LETTER OF P2 JUDGMENT.**

EXHIBIT-P4: **THE TRUE COPY OF THE REQUEST DATED 5.7.2012 TO INSPECT THE PREMISES.**

EXHIBIT-P5: **THE TRUE COPY OF THE ORDER IN TA(VAT) NO.873/2012 DATED 3.5.2014.**

EXHIBIT-P6: **THE TRUE COPY OF THE PROCEEDINGS OF THE 1ST RESPONDENT DATED 13.1.2015.**

EXHIBIT-P7: **THE TRUE COPY OF THE PROCEEDINGS OF 1ST RESPONDENT DATED 26.3.2015.**

EXHIBIT-P8: **THE TRUE COPY OF THE REQUEST DATED 27.3.2015 SUBMITTED BEFORE THE 1ST RESPONDENT.**

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.10409 of 2015

Dated this the 29th day of July, 2015

J U D G M E N T

The petitioner impugning demand to pay balance amount due towards Sales Tax arrears approached this Court.

2. It appears that, by the revenue recovery proceedings, the petitioner's movables were attached and sold in auction. The balance is now demanded in Ext.P7. The petitioner submits that, he has paid an amount of ₹25,000/- as directed by this Court. The petitioner thereafter made Ext.P8 representation before the 1st respondent for attaching movables belonging to the firm for realising the balance dues. The petitioner also has certain grievances against valuation of the items sold in auction.

3. As far as the item sold is concerned, this Court cannot interfere with the matter, as the petitioner has an alternate statutory remedy for challenging the sale. In that view of the matter, challenge against the sale is declined. However, the petitioner's Ext.P8 request shall be considered before proceeding further in the matter and the outcome of Ext.P8 shall be intimated to the petitioner by the Tahsildar.

Accordingly, this writ petition is disposed of directing the Tahsildar to consider Ext.P8 request made by the petitioner within a period of one month from the date of receipt of a copy of this judgment and it is only after intimating the outcome of Ext.P8, further proceedings under revenue recovery shall be initiated. The petitioner shall produce Ext.P8 along with this judgment before the Tahsildar for compliance.

Sd/-
A.MUHAMED MUSTAQUE, JUDGE.

AV