IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 9TH DAY OF APRIL 2015/19TH CHAITHRA, 1937

WP(C).No. 11802 of 2015 (A)

PETITIONER(S):

AJITHKUMAR,
M/S.SREE VINAYAKA MOTORS,
PULAMON P.O., KOTTARAKKARA.

BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON

RESPONDENT(S):

ASST. COMMISSIONER (ASSESSMENT)
COMMERCIAL TAXES SPECIAL CIRCLE,
KOTTARAKKARA - 691 506.

R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 09-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C).NO.11802/2015

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF ORDER ISSUED BY THE 1ST RESPONDENT.

EXT.P2: COPY OF APPLICATION FILED BY THE PETITIONER BEFORE THE RESPONDENT.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.11802 OF 2015 (A)

Dated this the 9th day of April, 2015

J U D G M E N T

The limited prayer of the petitioner in the writ petition is for a permission to pay the Kerala value added tax dues, that have been demanded pursuant to Ext.P1 order, to the respondent, in easy installments. It is the submission of counsel for the petitioner that the petitioner does not intend to challenge Ext.P1 order on merits.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing for the respondent.

On a consideration of the facts and circumstances of the case and the submissions made across the bar and also taking note of the plea of financial hardship raised by the petitioner, I dispose the writ petition with the following directions:-

> (i) The total amount outstanding from the petitioner to the respondent towards the kerala value added tax dues, as discernible from Ext.P1, is stated to be Rs.11,38,57,934/- together with accrued interest and other applicable charges. Accordingly, if the

petitioner pays the above amount of Rs.11,38,57,934/- together with accrued interest and other applicable charges in twelve equal and successive monthly installments commencing from 30.4.2015, then the further proceedings initiated against him by the respondent 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 respondent will be free to continue the recovery proceedings against him from the stage at which they presently stand.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp