

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 14TH DAY OF JULY 2015/23RD ASHADHA, 1937

WP(C).No. 21104 of 2015 (K)

PETITIONER/PETITIONER:

**BABY THOMAS,
AGED 62 YEARS,
ST ALPHONSA AGENCIES,
ST.MARY'S CHURCH BUILDING,
POONJAR.**

BY ADV. SRI.AJI V.DEV

RESPONDENT(S)/RESPONDENTS:

- 1. SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT, SECRETARIAT
THIRUVANANTHAPURAM-695001.**
- 2. COMMERCIAL TAX OFFICER,
PALA, KOTTAYAM-686575.**
- 3. INSPECTING ASST.COMMISSIONER,
COMMERCIAL TAXES, PALA-686575.**
- 4. DEPUTY COMMISSIONER(APPEALS),
COMMERCIAL TAXES, KOTTAYAM-686002.**
- 5. DEPUTY TAHSILDAR(RR),
TALUK OFFICE, MEENACHIL, PALA-686575.**

BY SR. GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 14-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

vmr.

APPENDIX

PETITIONER(S)' EXHIBITS

**P1 A TRUE COPY OF THE ASSESSMENT/PENALTY ORDER FOR THE YEAR 2012-13
DATED 28-09-2013.**

P2 A TRUE COPY OF THE APPEAL FILED FOR 2012-13 DATED 27-01-2014.

**P2(A) A TRUE COPY OF THE INTERLOCUTORY APPLICATION FILED FOR STAY OF
COLLECTION OF TAX/PENALTY DATED:09-12-2013.**

**P3 A TRUE COPY OF THE RR NOTICE DATED:04-01-2014 ISSUED BY THE 3RD
RESPONDENT.**

P4 A TRUE COPY OF THE RECEIPT NO.103268/DATED 29-03-2014 FOR RS.10,000.00

**P4 (a) A TRUE COPY OF THE RECEIPT NO.103271/DATED 09-06-2014 FOR
RS.25,000.00**

P4(B) A TRUE COPY OF RECEIPT NO.103238 DATED 28-08-2014 FOR RS,10,000.00

P4(C) A TRUE COPY OF CHALAN NO.35/DATED:30-12-2014 FOR RS.8,000.00

P4(D) A TRUE COPY OF CHALAN NO.3353/DATED:02-02-2015 FOR RS,15,000.00

**P5 A TRUE COPY OF THE COMMUNICATION RECEIVED FROM THE GOVERNMENT
DATED 14-05-2015**

P6 A TRUE COPY OF THE SRO NO.414/2014/DATED:14-07-2014

**P7 A TRUE COPY OF THE DEMAND NOTICE IN FORM NO-1 UNDER RR ACT ISSUED
BY THE 4TH RESPONDENT DATED:28-04-2015**

**P7(A) A TRUE COPY OF THE DEMAND NOTICE IN FORM NO.10 UNDER RR ACT
ISSUED BY THE 5TH RESPONDENT DATED:28-04-2015.**

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.S.TO JUDGE

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.21104 of 2015

Dated this the 14th day of July, 2015

JUDGMENT

The petitioner, as against assessment order, preferred Ext.P2 appeal before the 4th respondent. The petitioner, consequent upon initiation of revenue recovery proceedings for the recovery of the demanded tax as per assessment, approached the Government. The Government have given some facility to pay the amount. The petitioner has approached this Court aggrieved by the directions of the Government. The petitioner submits that he has already remitted Rs.68,000/-. The petitioner submits that he is prepared to deposit 30% of the total demand.

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

- i. The revenue recovery proceedings shall be deferred on condition that the petitioner deposits 30% of the demand within one month.
- ii. The payment already effected shall be given credit to the petitioner.
- iii. If the petitioner deposits the above amount, the appeal shall also be disposed within four months after issuing notice to the petitioner.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE