IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 20TH DAY OF AUGUST 2015/29TH SRAVANA, 1937

WP(C).No. 23349 of 2015 (P)

PETITIONER(S):

G.RAMAKRISHNA PILLAI,
MANAGING PARTNER, M/S. KIZHAKKEVILA AGENCIES,
LEKSHMI NADA, KOLLAM.

BY ADVS.SRI.BINU GEORGE
SMT.HEMALATHA

RESPONDENT(S):
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1. DEPUTY TAHSILDAR (R.R SLAES TAX),
TALUK OFFICE KOLLAM, KOLLAM, PIN - 691 001.

2. VILLAGE OFFICER,
KOLLAM WEST VILLAGE, KOLLAM - 691 031.

3. COMMERCIAL TAX OFFICER,
III CIRCLE, COMMERCIAL TAXES DEPARTMENT,
KOLLAM - 691 012.

4. STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001.

BY SENIOR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rvs.

APPENDIX

PETITIONER(S)' EXHIBITS :

EXT.P1	**A TRUE COPY OF ORDER NOS 32020891132/05-06 DATED 16/01/2010.**
EXT.P1(A)	**A TRUE COPY OF ORDER NOS 32020891132/06-07 DATED 16/01/2010.**
EXT.P1(B)	**A TRUE COPY OF ORDER NOS 32020891132/07-08 DATED 16/01/2010.**
EXT.P2	**A TRUE COPY OF COMMON ORDER DATED 27/09/2010 IN APPEAL NO. KVAT 86/10, 87/10 AND 88/10.**
EXT.P3	**A TRUE COPY OF ORDER NO C3/20255/12/CT DATED 20/10/2012.**
EXT.P4	**A TRUE COPY OF FORM 1 AND FORM 10 AS FILE NO 2015/265/12 DATED 15/1/2015.**
EXT.P4(A)	**A TRUE COPY OF FORM 1 AND FORM 10 AS FILE NO 2015/272/2 DATED 15/1/2015.**
EXT.P4(B)	**A TRUE COPY OF FORM 1 AND FORM 10 AS FILE NO 2015/273/2 DATED 15/1/2015.**

RESPONDENT(S)' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.MUHAMED MUSTAQUE, J.
****
W.P.(C) No.23349 of 2015
****
Dated this the 20th day of August, 2015

JUDGMENT

The petitioner, challenging revenue recovery proceedings, has approached this Court.

2. The revenue recovery proceedings are initiated to recover the sales tax due. In fact, as against the assessment, the petitioner preferred an appeal. In the appeal, it was modified. The petitioner submits that after the appeal, he has not served with any modified order and therefore, the recovery is illegal.

3. Learned Government Pleader, on instructions, submits that the modified order has been issued on 1.11.2011 and served on the petitioner on 3.11.2011.

If the petitioner has any grievance against the modified order, he is free to challenge the same. In view of the fact that the recovery proceedings are initiated based on the modified order, without there being a challenge to the modified order, this Court cannot interfere with the revenue recovery proceedings. However, in order to work out alternative remedy, the revenue recovery proceedings shall be deferred on condition that the petitioner remits Rs.60,000/- within one month from today.

The writ petition is disposed of as above.

Sd/-
A.MUHAMED MUSTAQUE, JUDGE

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