

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 17TH DAY OF SEPTEMBER 2015/26TH BHADRA, 1937

WP(C).No. 28181 of 2015 (W)

PETITIONER(S):

**BALAKRISHNAN MANARI AGED 62 YEARS
PROPPADMAJA SPECIALITIES, CPIV/470 M,
CEEYEM SHOPPING COMPLEX, COMPANYPADI
THAIKATTUKARA, ALUVA, PIN 68 3 106**

BY ADV. SRI.R.MURALIDHARAN (ARoor)

RESPONDENT(S):

- 1. THE ASSISTANT COMMISSIONER,
SPECIAL CIRCLE - MATTANCHERRY AT ALUVA
DEPARTMENT OF COMMERCIAL TAXES,
MINI CIVIL STATION, ALUVA, PIN 683 101**
- 2. THE INTELLIGENCE OFFICER (IB) (MATTANCHERRY)
DEPARTMENT OF COMMERCIAL TAXES,
MINI CIVIL STATION, ALUVA, PIN - 683 101**
- 3. THE INSPECTING ASSISTANT COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES,
MATTANCHERRY, ERNAKULAM, PIN - 682 002**

R BY GOVERNMENT PLEADER, SRI. LIJU V. STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
17-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

WP(C).No. 28181 of 2015 (W)

APPENDIX

PETITIONER' S EXHIBITS:-

- EXT.P1 TRUE COPY OF THE ORDER PASSED BY THE 2ND RESPONDENT ON
FILING OF APPLICATION UNDER SEC.74, DT.09.01.2015.**
- EXT.P2 TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE 1ST
RESPONDENT, DATED 17.03.2015.**
- EXT.P3 TRUE COPY OF THE DEMAND NOTICE ISSUED UNDER THE R.R. ACT
BY THE 3RD RESPONDENT, DATED 23.06.2015**
- EXT.P4 TRUE COPY OF THE APPLICATION NFOR GRANTING INSTALLMENTS,
FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT, DT.
31.08.2015**

RESPONDENT(S)' EXHIBITS

NIL

// True copy //

PA to Judge

das

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 28181 of 2015

Dated this the 17th day of September, 2015

JUDGMENT

The petitioner, who is a registered dealer under the Kerala Value Added Tax Act, is aggrieved by the rejection by the 1st respondent of a request for grant of installments to discharge the arrears of tax due from him to the department. It is stated that the total liability against the petitioner is Rs.14,49,793/- and the petitioner had only requested for six months installments to discharge the said liability to the department. The 1st respondent however, rejected the said request through an endorsement made on Ext.P4 application submitted by the petitioner.

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

On a consideration of the facts and circumstances of the case and the submissions made across the bar, and taking into account the plea of financial hardship projected on behalf of the petitioner, I dispose the writ petition, directing the petitioner to discharge the aforesaid liability of Rs.14,49,793/- (Rupees fourteen lakh forty nine thousand seven hundred and ninety three only) to the

respondent in six equal and successive monthly installments, commencing from 15.10.2015. I make it 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 respondents will be free to initiate proceedings for recovery of the amounts from the stage at which they presently stand.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das