IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 26TH DAY OF OCTOBER 2015/4TH KARTHIKA, 1937

WP(C).No. 28874 of 2015 (H)

PETITIONER(S):

MOHAMMED, AGED 67 YEARS
S/O. MOIDHEEN, RESIDING AT PAINKAL HOUSE
KATTIPARUTHY VILLAGE, VALANCHERY.P.O.
MALAPPURAM-676552.

BY ADVS.SRI.NIRMAL V NAIR
SRI.ANEESH JOSEPH
SRI.RILGIN V.GEORGE

RESPONDENT(S):

1. STATE OF KERALA
REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE
SECRETARIAT, THIRUVANANTHAPURAM-695001.

2. DISTRICT COLLECTOR,
CIVIL STATION, MALAPPURAM, MALAPPURAM DISTRICT-676503.

3. THE VILLAGE OFFICER,
KATTIPARUTHY VILLAGE, VALANCHERY.P.O.
MALAPPURAM-676552.

BY GOVERNMENT PLEADER SRI.LIJU V.STEPHEN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 26-10-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 28874 of 2015 (H)

APPENDIX

PETITIONER(S)' EXHIBITS

P1 : A TRUE COPY OF THE PARTITION DEED NO.9229 OF 1996 OF THE KUTTIPURAM SUB REGISTRAR'S OFFICE, DTD.28.12.1996.

P2 : A TRUE COPY OF THE LAND TAX RECEIPT DTD.10.7.2015.

P3 : TRUE COPY OF THE INTERIM ORDER DTD.18.3.2015 ISSUED BY THE ASSISTANT COMMISSIONER (APPEALS), COMMERCIAL TAXES, PALAKKAD IN KVAT APPEAL NO.517/2015.

P4 : COPY OF TEH INTERIM ORDER DTD.18.3.2015 ISSUED BY TEH ASSISTANT COMMISSIONER (APPEALS), COMMERCIAL TAXES, PALAKKAD IN KVAT APPEAL NO.518/2015.

P5 : A COPY OF THE JUDGMENT DTD.31.7.2015 IN WPC NO.23165/2015 ON THE FILES OF THIS HON'BLE COURT.

P6 : A COPY OF THE ATTACHMENT MAHAZAR PREPARED BY THE 3RD RESPONDENT DTD.18.9.2015.

RESPONDENT(S)' EXHIBITS:NIL

//TRUE COPY//

P.A TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C).No.28874 of 2015

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Dated this the 26th day of October, 2015

J U D G M E N T

The petitioner in the writ petition is aggrieved by the proceedings initiated by the 3rd respondent whereby the movable and immovable properties belonging to the petitioner have been attached under the provisions of the Kerala Revenue Recovery Act for realisation of amounts allegedly due from the petitioner's son under the Kerala Value Added Tax Act. It is the stand of the petitioner in the writ petition that the property that is now sought to be proceeded against is the self acquired property of the petitioner and his son has no accrued right or vested interest in the said property.

2. I have heard the learned counsel for the petitioner and the learned Government Pleader for the respondents.

On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition clarifying that the respondents shall not proceed against the personal properties of the petitioner for realisation of any amounts due from the petitioner's son. It is further clarified that nothing in this judgment shall be construed as preventing the respondents from proceeding against the properties of the petitioner's son for realisation of the dues under the Kerala Value Added Tax Act. Ext.P6 attachment mahazar to the extent it pertains to properties owned by the petitioner shall stand quashed.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/26.10.15