

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 1ST DAY OF OCTOBER 2015/9TH ASWINA, 1937

WP(C).No. 29761 of 2015 (U)

PETITIONER(S) :

**CHERIYAN SAMUEL,
KARUKAYIL AGENCIES, CHITTAR,
PATHANAMTHITTA- 689 663.**

**BY ADVS.SRI.S.SANTHOSH KUMAR
SMT.P.LISSY JOSE.**

RESPONDENT(S) :

- 1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES, RANNI,
PATHANAMTHITTA, PIN- 689 672.**
- 2. TAHSILDAR (RR),
TALUK OFFICE, RANNI, PATHANAMTHITTA, PIN- 698 672.**
- 3. THE DEPUTY TAHSILDAR (R.R),
TALUK OFFICE, RANNI, PATHANAMTHITTA, PIN- 689 672.**

BY GOVERNMENT PLEADER SMT.LILLYK.T

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 01-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS :

**EXHIBIT P1: TRUE COPY OF THE PENALTY ORDER DATED 22.09.2011 FOR
THE YEAR 2009-2010.**

**EXHIBIT P2: TRUE COPY OF THE ASSESSMENT ORDER DATED 22.09.2011 FOR
THE YEAR 2010-2011.**

**EXHIBIT P3: TRUE COPY OF THE PENALTY ORDER DATED 22.09.2011 FOR
THE YEAR 2010-2011.**

**EXHIBIT P4: TRUE COPY OF THE APPELLATE ORDER DATED 02.04.2014 FOR
THE YEAR 2009-2010.**

**EXHIBIT P5: TRUE COPY OF THE APPELLATE ORDER DATED 10.04.2014 FOR
THE YEAR 2010-2011.**

**EXHIBIT P6: TRUE COPY OF THE APPELLATE ORDER DATED 25.02.2013 FOR
THE YEAR 2010-2011.**

**EXHIBIT P7: TRUE COPY OF THE RR DEMAND NO.2012/219/3/400 NOTICE
DATED 22.05.2012.**

**EXHIBIT P8: TRUE COPY OF THE RR DEMAND NOTICE NO.2012/264/3/400
DATED 22.05.2012.**

**EXHIBIT P9: TRUE COPY OF THE RR DEMAND NOTICE NO.2012/263/3/400
DATED 22.05.2012.**

**EXHIBIT P10: TRUE COPY OF THE ORDER ATTACHING BUSINESS
DATED 17.09.2015 ISSUED BY THE 2ND RESPONDENT.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.29761 OF 2015

Dated this the 1st day of October, 2015

J U D G M E N T

The challenge in the writ petition is against Exts.P7, P8 and P9 revenue recovery notices that have been issued to the petitioner, together with Ext.P10 order under the Kerala Revenue Recovery Act attaching the business of the petitioner for default in payment of arrears of value added tax. The limited prayer of the petitioner in the writ petition is for the extension of an instalment facility so as to clear the entire arrears of Rs.4,01,282/-covered in Exts.P7, P8 and P9 notices. It is also his prayer that no further proceedings pursuant to Ext.P10 order be permitted during the period when he is permitted to discharge the liability in instalments.

2. I have heard the learned counsel appearing on behalf of the petitioner as also the learned Government Pleader appearing on behalf of the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with the following directions:

(i) The total amount outstanding from the petitioner as evidenced by Exts.P7, P8 and P9 notices is Rs.4,01,282/- together with interest and other charges. Accordingly, if the petitioner remits the aforesaid amount of Rs.4,01,282/-, together with interest and other charges, in six equal and successive monthly instalments commencing from 01.11.2015, further proceedings for recovery, including operation of Ext.P10 order, shall be kept in abeyance.

(ii) It is made clear that, if the petitioner commits a default in respect of any of the instalments, he will lose the benefit of this judgment and the respondents will be free to continue the recovery proceedings against them from the stage at which they presently stand.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns

