

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 7TH DAY OF OCTOBER 2015/15TH ASWINA, 1937

WP(C).No. 29772 of 2015 (V)

PETITIONER(S) :

**SUNIL JOSEPH,
PROPRIETOR, M/S. PAX EVENTS & PROMOTIONS, G-168,
PANAMPILLY NAGAR, KOCHI-36.**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENT(S):

**DEPUTY COMMISSIONER OF CENTRAL EXCISE,
ERNAKULAM-II DIVISION, CENTRAL EXCISE BHAVAN,
KATHRIKADAVU, KOCHI-17.**

BY ADV. SRI.THOMAS MATHEW NELLIMOOTTIL, S.C

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 07-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

WP(C).No. 29772 of 2015 (V)

APPENDIX

PETITIONER(S)' EXHIBITS :

**EXHIBIT P1: COPY OF APPLICATION FILED BY THE PETITIONER BEFORE
THE DESIGNATED AUTHORITY, SERVICE TAX DIVISION, KALOOR
DATED 12.07.2013.**

**EXHIBIT P2: COPY OF NOTICE ISSUED BY THE RESPONDENT TO
THE PETITIONER DATED 08.09.2015.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.29772 of 2015

.....
Dated this the 7th day of October, 2015

J U D G M E N T

The petitioner who is an assessee to service tax is aggrieved by Ext.P2 notice that has been served on him requiring him to pay arrears of service tax, education cess, secondary and higher education cess together with interest totalling an amount of Rs.54,21,777/-. In the writ petition, although the petitioner does not dispute the liability. The limited prayer is for the extension of an instalment facility so as to discharge the liability in Ext.P2 notice.

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

3. 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 urged on behalf of the petitioner, I permit the petitioner to discharge the liability of Rs.54,21,777/-, together with accrued interest, in 12 equal and successive monthly instalments commencing from 01.11.2015. The respondents shall within two weeks from the date of receipt of

a copy of this judgment intimate the petitioner of the up-to-date position with regard to the interest liability so as to enable the petitioner to discharge the liability in accordance with the directions in the judgment. Recovery steps for recovery of the amounts from the petitioner be kept in abeyance during the aforementioned period of twelve months.

It is made clear, however, 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 him from the stage at which they presently stand.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns

