

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 13TH DAY OF OCTOBER 2015/21ST ASWINA, 1937

WP(C).No. 31053 of 2015 (F)

PETITIONER(S):

**ANTHRU NEENA, AGED 55 YEARS,
S/O.KHATHRI MEETHEEN, VATTAPPARA HOUSE,
ERAMALLOOR, NELLIKUZHY, KOTHAMANGALAM,
ERNAKULAM DISTRICT.**

**BY ADVS.SRI.C.A.NAVAS
SRI.T.K.SASIKUMAR**

RESPONDENT(S):

- 1. THE VILLAGE OFFICER, ERAMALLOOR VILLAGE,
KOTHAMANGALAM, ERNAKULAM DISTRICT-683 210.**
- 2. DEPUTY TAHSILDAR (REVENUE RECOVERY),
KOTHAMANGALAM THALUK,
ERNAKULAM DISTRICT - 683 210.**
- 3. DISTRICT COLLECTOR, COLLECTORATE,
KAKKANAD, ERNAKULAM - 683 020.**
- 4. THE COMMERCIAL TAX OFFICER - IV,
ALUVA, ERNAKULAM DISTRICT - 683 106.**

BY GOVERNMENT PLEADER SRI. LIJU V. STEPHEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
13-10-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 31053 of 2015 (F)

APPENDIX

PETITIONER(S)' EXHIBITS:

**EXT.P1: THE PHOTOSTAT COPY OF THE REVENUE RECOVERY NOTICE NO.B1-8554/15
DTD.22.9.2015 ISSUED UNDER SECTION 7 OF RR ACT.**

**EXT.P2: THE PHOTOSTAT COPY OF THE REVENUE RECOVERY NOTICE NO.B1-8554/15
DTD. 22.9.2015 UNDER SECTION 34 OF RR ACT.**

**EXT.P3: THE PHOTOSTAT COPY OF THE ASSESSMENT ORDER NO.32150775947/
2009-10 DTD.19.9.2014.**

EXT.P4: THE PHOTOSTAT COPY OF THE DEMAND NOTICE DTD.19.9.2014.

EXT.P5: THE PHOTOSTAT COPY OF THE MEDICAL CERTIFICATE DTD. NIL.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv**/**

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 31053 of 2015

Dated this the 13th day of October, 2015

JUDGMENT

The petitioner, who stood surety to one Mr.Manaf, who was a dealer under the Kerala Value Added Tax Act, 2003, hereinafter referred to as the “KVAT Act”, is aggrieved by the revenue recovery steps that have been taken against him in his capacity as surety to the bond executed by the said Mr.Manaf, while obtaining registration under the KVAT Act. In the writ petition, the limited prayer of the petitioner is for the grant of installments for discharging the liability evidenced in Ext.P4 notice of demand.

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 as also the submissions made across the bar, and taking note of the plea of financial hardship urged on behalf of the petitioner, I dispose the writ petition with the following directions:

- (i) The total amount demanded from the petitioner as per Ext.P1 notice under the Revenue Recovery Act, is

Rs.41,245/- together with accrued interest and other charges. Accordingly, if the petitioner remits the aforesaid amount of Rs.41,245/- together with accrued interest and other charges in six equal and successive monthly installments commencing from 01.11.2015, then the recovery steps initiated against the petitioner shall be kept in abeyance.

- (ii) It is made 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 continue the recovery proceedings against him from the stage at which they presently stand.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE