

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 6TH DAY OF NOVEMBER 2015/15TH KARTHIKA, 1937

WP(C).No. 33707 of 2015 (K)

PETITIONER(S):

**M/S. KAIRALI PAINTS, V.T.L. BUILDING,
NEAR POST OFFICE, MAIN ROAD, NILAMBUR,
REPRESENTED BY ITS PROPRIETOR K. GIRISH.**

**BY ADVS.SRI.P.VENUGOPAL,
SMT.T.J.MARIA GORETTI.**

RESPONDENT(S):

**1. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAX DEPARTMENT,
MANJERI, MALAPPURAM DISTRICT-676 121.**

**2. STATE OF KERALA,
REPRESENTED BY THE DISTRICT COLLECTOR,
MALAPPURAM DISTRICT-682 031.**

BY GOVT. PLEADER SRI.RANJITH.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

WP(C).No. 33707 of 2015 (K)

APPENDIX

PETITIONER'S EXHIBITS:-

EXT.P1 COPY OF THE DEMAND NOTICE DATED 17/10/2015 ISSUED BY
THE FIRST RESPONDENT TO THE PETITIONER.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.33707 of 2015

Dated this the 6th day of November 2015

JUDGMENT

The petitioner who is faced with a recovery notice under the Revenue Recovery Act for realisation of KVAT arrears, seeks only grant of instalments to discharge the liability due to the respondents.

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, and taking into account the plea of financial hardship raised by the petitioner, I dispose the writ petition with the following directions:-

- (i) If the petitioner pays the total outstanding amount as indicated in Ext.P1 demand notice,(Rs.1,08,385/- together with accrued interest and other charges) in six equal and successive monthly installments commencing from 30.11.2015, then the recovery

steps initiated against it by the respondents shall be kept in abeyance.

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

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/