

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 11TH DAY OF NOVEMBER 2015/20TH KARTHIKA, 1937

WP(C).No. 34024 of 2015 (C)

PETITIONER(S):

**VINOD KUMAR, AGED 47 YEARS,
S/O.KUNHIRAMAN, KINATTINKKARA HOUSE, CHERIYAMANGAD,
KOYILANDI, KOZHIKODE DISTRICT.**

**BY ADVS.SRI.P.S.SREEDHARAN PILLAI
SRI.ARJUN SREEDHAR**

RESPONDENT(S):

- 1. THE DISTRICT COLLECTOR,
CIVIL STATION, KOZHIKODE-673020.**
- 2. TAHSILDAR (R.R.),
TALUK OFFICE, KOYILANDI, PIN 673305.**
- 3. DEPUTY COMMISSIONER,
COMMERCIAL TAX DEPARTMENT,
KOZHIKODE, PIN 673020.**

BY GOVERNMENT PLEADER SMT.LILLY K.T.

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

PJ

WP(C).No. 34024 of 2015 (C)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT-P1: A TRUE COPY OF THE TENTATIVE FINDINGS OF THE DISTRICT COLLECTOR NUMBERED AS C1-25520/11.

EXHIBIT-P2: A TRUE COPY OF THE REPRESENTATION SUBMITTED BEFORE MINISTRY OF REVENUE DEPARTMENT.

EXHIBIT-P3: A TRUE COPY OF THE SHOW CAUSE NOTICE DATED 28.11.2014.

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 34024 of 2015

Dated this the 11th day of November, 2015

JUDGMENT

The grievance of the petitioner in the writ petition is that by Ext.P3 notice issued under the Kerala Revenue Recovery Act, he has been asked to show cause as to why proceedings for arrest should not be resorted to against him for realisation of an amount of Rs.5,77,763/- together with interest, towards KVAT arrears, that have been confirmed on the petitioner. Counsel for the petitioner would submit that, although he had preferred an appeal before the Kerala Value Added Tax Appellate Tribunal, Kozhikode, the said appeal has since been dismissed and the petitioner intends to pursue his further remedy by way of revision before this Court. It is at this stage that proceedings have been taken by the respondents for arresting him, without taking into account his inability to pay the amounts confirmed against him.

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 and the submissions made across the bar, I find that against an

order passed by the appellate tribunal under the KVAT Act, dismissing an appeal preferred by the petitioner, the petitioner has an alternate remedy by way of revision before this Court. It is stated by counsel for the petitioner that he intends to pursue the revisionary remedy before this Court and he would require some time to pursue the said remedy. Taking note of the said submission of counsel for the petitioner, I dispose the writ petition by keeping in abeyance further proceedings pursuant to Ext.P3, for a period of one month, so as to enable the petitioner to pursue his revisionary remedy against the order of the appellate tribunal dismissing his appeal.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE