**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**THURSDAY, THE 03RD DAY OF DECEMBER 2020 / 12TH AGRAHAYANA, 1942**

**WP(C).No.26861 OF 2020(G)**

**PETITIONER/S:**

**THOMAS**
**AGED 56 YEARS**
**S/O. JOHN, BETHEL HOUSE, PATTIKKAD P.O, THRISSUR - 680652.**

**BY ADV. SRI.I.DINESH MENON**

**RESPONDENT/S:**

1 **THE STATE OF KERALA**
**REPRESENTED BY SECRETARY TO GOVERNMENT, TAXATION DEPARTMENT, SECRETARIAT P.O, TRIVANDRUM - 695001.**

2 **THE REGIOAL TRANSPORT/TAXATION OFFICER**
**COLLECTORATE P.O, AYYANTHOLE, THRISSUR - 680003.**

**OTHER PRESENT:**

**GP DR.THUSHARA JAMES**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03.12.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

JUDGMENT

The petitioner has approached this court seeking an installment facility to discharge the liability in Ext.P2 notice for the Motor Vehicle Tax arrears for the period 01.01.2020 to 31.12.2020.

2.I have heard the learned counsel appearing for the petitioner and 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 and also taking into account the plea of financial hardship raised by the petitioners, I dispose the writ petition with the following directions:

(i) if the petitioner discharges the liability in Ext.P2 in six equal and successive monthly installments commencing from 21.12.2020, then the said payment shall be treated as in discharge of the Motor Vehicle Tax liability for the period 01.01.2020 to 31.12.2020.

(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 respondent bank will be free to continue the recovery proceedings against him from the stage at which they presently stand.

(iii) It is further made clear that inasmuch as it is in exceptional cases that this Court would grant the reliefs aforementioned, no further petition for modification/extension of time will be entertained.

Sd/-

A.K.JAYASANKARAN NAMBIAR

JUDGE

SJ

# APPENDIX

**PETITIONER'S/S EXHIBITS:**

| | |
|---|---|
| **EXHIBIT P1** | **TRUE COPY OF THE RC BOOK OF VEHICLE KL-09-W - 7807 IN MVD SITE.** |
| **EXHIBIT P2** | **TRUE COPY OF THE TAX DETAILS OF KL-09-W-7907,** |
| **EXHIBIT P3** | **TRUE COPY OF REQUEST DATED 30.11.2020.** |
| **EXHIBIT P4** | **TRUE COPY OF THE JUDGMENT IN WP(C) NO. 35245/2019 DATED 20.12.2019.** |