



IN THE HIGH COURT OF KERALA AT ERNAKULAM
PRESENT
THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH
FRIDAY, THE 3RD DAY OF NOVEMBER 2023 / 12TH KARTHIKA, 1945
WP(C) NO. 33946 OF 2023

PETITIONERS:

LIJO JOSE
AGED 35 YEARS
S/O.JOSE, MEEBANATHA HOUSE, KANNARA.P.O., MANNANCHIRA,
THRISSUR, PIN - 680 652.

BY ADVS.
C.A.CHACKO
C.M.CHARISMA
BABU V.P.
REMYA V.A.

RESPONDENTS:

- 1 THE COMMISSIONER OF STATE TAX
OFFICE OF THE COMMISSIONER OF STATE GOODS AND SERVICES
TAX DEPARTMENT, GOVERNMENT OF KERALA,
THIRUVANANTHAPURAM-695541, PIN - 695 541.
- 2 THE STATE TAX OFFICER
STATE GOODS AND SERVICES TAX DEPARTMENT, FIRST CIRCLE,
POOTHOLE, THRISSUR, PIN - 680 004.
- 3 THE DEPUTY TAHSILDAR
THRISSUR TALUK, THRISSUR TALUK OFFICE, CHEMBUKKAV,
THRISSUR, PIN - 680 020.
- 4 THE VILLAGE OFFICER
PEECHI VILLAGE, PEECHI VILLAGE OFFICE, PANANCHERY,
THRISSUR, PIN - 680 652.



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OTHER PRESENT:

RESHMITA RAMACHANDRAN-GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03.11.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



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DINESH KUMAR SINGH, J.**WP(C) NO. 33946 OF 2023****Dated this the 3rd day of November, 2023****J U D G M E N T**

1. The present writ petition has been filed for a direction to the respondents to accept the balance amount of Rs.62,640/- short paid under the Amnesty Scheme. The petitioner, an assessee under the provisions of Kerala Value Added Tax Act was engaged in the business of distilled water and ice creams till August 2022. The petitioner tax liability for the financial year 2015-16 and 2016-17 were assessed at Rs.7,47,047/- with interest.

2. The petitioner opted for Amnesty Scheme by withdrawing all his appeals against the said orders in Exts.P1 to P3. The said Amnesty Scheme was promulgated by the 1st respondent by Circular No.3/2021 dated 05.04.2021. Under the said



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Amnesty Scheme, the petitioner was permitted to settle the entire liability for Rs.3,05,000/- as per Ext.P7 dated 31.08.2021. The said liability under the Amnesty Scheme of Rs.3,05,000/- was to be discharged in six installments as per Ext.P6 Circular. The petitioner would have discharged the said liability in six equal installments as per the assessment order. However, the petitioner had not discharged the entire liability and he could pay only Rs.2,64,342/- and thus an amount of Rs.62,640/- is remaining outstanding. The authority therefore stated that the petitioner did not comply the order passed under the Amnesty Scheme. Therefore, total amount of Rs.7,07,562/- was demanded vide Ext.P12 order.

3. The learned counsel for the petitioner submits that the petitioner is ready to deposit not only balance amount of Rs.62,640/-, but also penal



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interest for the said outstanding amount.

4. Considering the said submissions, the petitioner is directed to deposit Rs.1,25,000/- on or before 06.11.2023. If the petitioner deposits Rs.1,25,000/- on or before 06.11.2023, the petitioner would be deemed that he has discharged the tax liability as settled under the Amnesty Scheme and no further demand in respect of the tax liability shall remain to be discharged by the petitioner. However, if the petitioner fails to discharge the liability on or before 06.11.2023, the authority will be free to proceed with Ext.P12 demand notice.

5. With the aforesaid direction, the present writ petition is disposed of.

Sd/-
DINESH KUMAR SINGH
JUDGE

rpr



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APPENDIX OF WP(C) 33946/2023

PETITIONER'S EXHIBITS

Exhibit P1	TRUE COPY OF ORDER DATED 23/1/2017 ISSUED BY 2ND RESPONDENT ALONG WITH DEMAND NOTICE FOR APRIL 2015
Exhibit P2	TRUE COPY OF ORDER DATED 23/1/2017 ISSUED BY 2ND RESPONDENT ALONG WITH DEMAND NOTICE FOR MAY 2015 TO MARCH 2016
Exhibit P3	TRUE COPY OF ORDER DATED 23/1/2017 ISSUED BY 2ND RESPONDENT ALONG WITH DEMAND NOTICE FOR APRIL 2016 TO MAY 2016
Exhibit P4	TRUE COPY OF CHALANS DATED 29/3/2017 AND 6/4/2017 ISSUED TO THE PETITIONER
Exhibit 5	TRUE COPY OF JUDGMENT OF THIS HON'BLE COURT DATED 8/3/2018 IN WP(C)NO.7905/2018
Exhibit P6	TRUE COPY OF CIRCULAR NO.3/2021 DATED 5/4/2021 ISSUED BY 1ST RESPONDENT REGARDING AMNESTY SCHEME-2021
Exhibit P7	TRUE COPY OF OPTION SUBMITTED BY THE PETITIONER FOR AMNESTY SCHEME ON 31/8/2021
Exhibit P8	TRUE COPY OF CHALAN DATED 25/3/2022
Exhibit P9	TRUE COPY OF NOTICE WITH RRC NO.2022/5438/08 DATED 19/7/2022 ISSUED BY 3RD RESPONDENT
Exhibit P10	TRUE COPY OF NOTICE WITH RRC NO.2022/6842/08 DATED 19/7/2022 ISSUED BY 3RD RESPONDENT
Exhibit P11	TRUE COPY OF NOTICE WITH RRC NO.2022/6845/08 DATED 19/7/2022 ISSUED BY 3RD RESPONDENT
Exhibit P12	TRUE COPY OF NOTICE WITH RRC NO.2022/6847/08 DATED 19/7/2022 ISSUED BY 3RD RESPONDENT



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Exhibit P13	TRUE COPY OF JUDGMENT OF THIS HON'BLE COURT IN WP(C).NO.6660/2023 DATED 21/6/2023
Exhibit P14	TRUE COPY OF REPRESENTATION DATED 30/6/2023 SUBMITTED BEFORE THE 2ND RESPONDENT
Exhibit P15	TRUE COPY OF ORDER DATED 25/7/2023 ISSUED BY 2ND RESPONDENT
Exhibit.P9(a)	True English translation of Ext.P9 demand notice
Exhibit P10(a)	True English translation of Ext.P10 demand notice
Exhibit.P11(a)	True English translation of Ext.P11 demand notice
Exhibit.P12(a)	True English translation of Ext.P12 demand notice