**(2023) 11 KL CK 0072**

**In the High Court Of Kerala**

**Case No :** Writ Petition (C) No. 33946 Of 2023

Lijo Jose APPELLANT

Vs

Commissioner Of State Tax RESPONDENT

**Date of Decision :** 03-11-2023

**Acts Referred:**

**Citation :** (2023) 11 KL CK 0072

**Hon'ble Judges :** Dinesh Kumar Singh, J

**Bench :** Single Bench

**Advocate :** C.A.Chacko, C.M.Charisma, Babu V.P., Remya V.A., Reshmita Ramachandran

**Final Decision :** Disposed Of

## Judgement

Dinesh Kumar Singh, J.

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 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 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.