
(2012) 11 KL CK 0125

In the High Court Of Kerala

Case No : RP. No. 1028 of 2012 (D) IN WPC/21432 of 2012

M.K. Narayanan Kutty

APPELLANT

Vs

State of Kerala

RESPONDENT

Date of Decision : 22-11-2012

Acts Referred:

Citation : (2012) 11 KL CK 0125

Hon'ble Judges : Antony Dominic, J

Bench : Single Bench

Advocate : K.S.Hariharaputhran, Sri. M.D.Sasikumaran, Sri. George Mathew, Sri. Dipu James and Sri. K.P.Unnikrishnan Eloor, for the Appellant; Shoba Annamma Eapen, Sr. Govt. Pleader, for the Respondent

Final Decision : Allowed

Judgement

Justice Antony Dominic

1. The writ petition was disposed of by judgment dated 10th of October, 2012 directing that the petitioner will be permitted to pay the amount due from him towards the tax payable under the KGST Act for the years 2000-01 and 2001-02 in Installments as indicated in para 3 of the judgment. In this review petition, what is urged by the learned counsel for the petitioner is that the submission made on behalf of the respondents that tax was due from him for the year 2000-01 is factually incorrect and that the liability for the said period has already been settled availing of the benefit of an Amnesty Scheme.

2. When this review petition was filed, learned Government Pleader was directed to obtain instructions in the matter. Accordingly, instructions have been obtained by her from the 2nd respondent. It is submitted that when the writ petition was heard, the submissions were made on the basis of the instructions obtained from the 4th respondent and that now the 2nd respondent has instructed that the liability of the petitioner for the year 2000-01 has been settled as contended by the petitioner. Therefore, in the judgment dated 10/10/12, a mistake has been

committed and the judgment needs to be suitably modified. In the light of the submissions thus made, this review petition is disposed of modifying the judgment and clarifying that the liability that is due from the petitioner pertains only to the year 2001-02 and that the amount due will be allowed to be paid in 6 Installments as already ordered in the judgment. Having regard to the pendency of this review petition and the modification of the judgment that is ordered, it is clarified that the first instalment will commence from 5/12/12 and the subsequent Installments will be paid on or before the 5th of every succeeding month. Needless to say that in the event payments are made, coercive action will be deferred and in case default is committed, respondents will be free to continue the recovery action.

When the review petition was heard, there was a dispute regarding the extent of the liability for the year 2001-02. The extent of the liability is a matter which is not capable of resolution in a proceedings before this court and therefore if at all the petitioner wants to settle the said controversy, it is upto him to pursue the remedies that are available.