
(2022) 05 KL CK 0079
In the High Court Of Kerala
Case No : Writ Pettion (C) No. 6946 Of 2014

Shani Johnson

APPELLANT

Vs

Guruvayoor Municipality

RESPONDENT

Date of Decision : 19-05-2022

Acts Referred:

Citation : (2022) 05 KL CK 0079

Hon'ble Judges : Murali Purushothaman, J

Bench : Single Bench

Advocate : Babu Paul, P.A. Ahammed, M. Sreekumar

Final Decision : Disposed Of

Judgement

Murali Purushothaman, J

1. The petitioner was the licensee for collecting Bus Stand fee of the Guruvayoor Municipality for the financial year 2013 - 2014. This writ petition is filed challenging Exts.P2 and P4 proceedings issued by the respondent Municipality. Ext.P2 is a decision taken by the Municipal counsel to collect service tax from the petitioner. Pursuant to Ext.P2, Ext.P4 notice was issued to the petitioner stating that unless the petitioner remits the service tax within seven days, the petitioner's contract/licence will be terminated. Aggrieved by Exts.P2 and P4 the petitioner has approached this Court. According to the petitioner, the petitioner being only a licensee is not liable to pay any service Tax.

2. This Court at the time of admission had passed an interim order keeping in abeyance Ext.P4. The said interim order was extended from time to time and was extended until further orders on 31.07.2014.

3. Heard the learned counsel for the petitioner and the learned Standing Counsel for the respondent Municipality.

4. The liability of the petitioner to pay the service tax is to be adjudicated by the respondent Municipality at the first instance since the same has been disputed by

the petitioner.

Accordingly, this writ petition is disposed of with liberty to the petitioner to raise objection to collection of service tax demanded by the Municipality in Ext.P4. The petitioner shall file objection to Ext.P4 within one month before the respondent and the respondent shall pass appropriate orders thereon within a period of two months from the date of receipt of the objection after hearing the petitioner.