

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 09TH DAY OF DECEMBER 2020 / 18TH AGRAHAYANA, 1942

WP(C).No.26299 OF 2020(J)

PETITIONER/S:

SUJITH P.S., S/O.P.SUDHAKARAN  
M/S. GINGER MOBILES, P K TOWER, NORTH NADA,  
KODUNGALLUR, THRISSUR-680 664.

BY ADVS.  
SRI.S.SANTHOSH KUMAR  
SMT.ANJANA.S.SANTHOSH

RESPONDENT/S:

- 1 THE INSPECTING ASSISTANT COMMISSIONER  
STATE GOODS AND SERVICE TAX DEPARTMENT, CIVIL  
STATION, IRINJALAKUDA, THRISSUR, PIN-680 125.
- 2 THE ASSITANT COMMISSIONER,  
STATE GOODS AND SERVICE TAX DEPARTMENT, CIVIL  
STATION, IRINJALAKUDA, THRISSUR, PIN-680 125.
- 3 THE STATE TAX OFFICER,  
STATE GOODS AND SERVICE TAX DEPARTMENT, KODUNGALLUR,  
THRISSUR, PIN-680 664.
- 4 THE TAHSILDAR, TALUK OFFICE, KODUNGALLUR,  
THRISSUR, PIN-680 664.
- 5 THE SENIOR MANAGER,  
SOUTH INDIAN BANK LTD., KODUNGALLUR BRANCH, THRISSUR,  
PIN-680 664.

OTHER PRESENT:

GP:DR.THUSHARA JAMES  
SC:SRI.K.K.JOHN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
09.12.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**JUDGMENT**

The petitioner has approached this Court aggrieved by the continued attachment of a bank account on the ground that there are amounts outstanding to the State by way of KVAT arrears. In the writ petition, it is the case of the petitioner that he has already opted for the Amnesty Scheme, 2020 for settlement of the VAT arrears and the application has been considered favourably by the respondents and he has been permitted to discharge the Amnesty amount in installments. The learned counsel for the petitioner would submit that he is prepared to furnish a bank guarantee for the amount due under the Amnesty Scheme, and the prayer is for the lifting of the attachment over the property on the furnishing of the bank guarantee as aforesaid.

2. I have heard the learned counsel for the petitioner and the learned counsel for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the Bar, and finding that the VAT dues have already been settled under the Amnesty Scheme, and the petitioner is in the process of paying the Amnesty amount by way of installments, I deem it appropriate to dispose the writ petition by directing that if the petitioner furnishes a bank guarantee for the balance amount to be paid under the Amnesty Scheme, the respondent shall lift the attachment over the bank accounts in question so as to enable the petitioner to operate the said accounts.

The writ petition is disposed as above.

Sd/-

**A.K.JAYASANKARAN NAMBIAR**

**JUDGE**

sd

## **APPENDIX**

### **PETITIONER'S/S EXHIBITS:**

<b>EXHIBIT P1</b>	<b>TRUE COPY OF LETTER DATED 31.08.2019 OF THE 5TH RESPONDENT TO THE PETITIONER.</b>
<b>EXHIBIT P2</b>	<b>TRUE COPY OF STATEMENT OF ACCOUNTS ISSUED BY THE 5TH RESPONDENT.</b>
<b>EXHIBIT P3</b>	<b>TRUE COPY OF INTIMATION DATED 10.11.2020 ISSUED BY THE 3RD RESPONDENT UNDER THE AMNESTY SCHEME 2020.</b>
<b>EXHIBIT P4</b>	<b>TRUE COPY OF E-CHALLAN DATED 18.11.2020.</b>
<b>EXHIBIT P5</b>	<b>TRUE COPY OF PETITION DATED 19.11.2020 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.</b>
<b>EXHIBIT P6</b>	<b>TRUE COPY OF LETTER NO.B1-218/2017 DATED 19.11.2020 OF THE 4TH RESPONDENT TO THE 1ST RESPONDENT.</b>