

**GIB/KR/Pazhayidom Food Ventures (P.) Ltd./24.07.2020/HC-159**

**High Court Category :** COVID-19

**State :** Kerala

**Order No.:** GIB/KR/Pazhayidom Food Ventures (P.) Ltd./24.07.2020/HC-159

**Name of Entry :**

Pazhayidom Food Ventures (P.) Ltd. v. Superintendent Commercial Taxes

**Date :** 24-07-2020

**Breif Issue :**

**Fact & Issues Involved:**

The Hon'ble High Court observed that the assessee is not disputing his liability and also there is no demand against the assessee for the unpaid tax amount. Considering the above and in view of the financial difficulties faced by the assessee during the COVID pandemic situation, instalment facility to pay admitted tax liability has been allowed to the assessee. The authorities were also directed to accept the belated return filed by the petitioner for the period November 2018 to March 2019, without insisting on payment of the admitted tax declared.

**Decision of Advance Ruling Authority :**

**Decision:**

The Hon'ble High Court also made it clear that if the assessee defaults in any single instalment, it will lose the benefit of this judgment and authorities can proceed with recovery proceedings for realisation of the unpaid tax, interest and other amounts.