IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE ANTONY DOMINIC
&
THE HONOURABLE MR. JUSTICE SHAJI P.CHALY

THURSDAY, THE 30TH DAY OF JULY 2015/8TH SRAVANA, 1937

W.A.No. 220 of 2006 (B) IN W.P.(C).5575/2005

AGAINST THE JUDGMENT IN WP(C) 5575/2005 of HIGH COURT OF KERALA DATED 20-06-2005

APPELLANT/1ST RSPONDENT::

THE COMMISSIONER OF INCOME TAX
INCOME TAX MAIN OFFICE
I.S. PRESS ROAD,
COCHIN

BY ADV. SRI.GEORGE K. GEORGE, SC FOR IT

RESPONDENTS/PETITIONER/RESPONDENTS 2 TO 4:
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1. A.K.RADHAMANI
   D/O KARUNAKARAN NAIR,
   `KARUNA', KARAYIL, ELANKOOR
   MANJERI, MALAPPURAM DISTRICT.

2. C.J. MARY, W/O. T.K.JOSEPH (LATE)
   MANJERI, MALAPPURAM DISTRICT.

3. THE ACCOUNTANT GENERAL,
   THIRUVANANTHAPURAM.

4. THE SUB TREASURY OFFICER,
   MANJERI, MALAPPURAM DISTRICT.

5. THE STATE OF KERALA REPRESENTED BY
   THE SECRETARY TO THE GOVERNMENT (TAXES)
   THIRUVANANTHAPURAM.

R, BY ADV. SRI.BABU S. NAIR
R, BY ADV. GOVERNMENT PLEADER SRI.P.K.R.MENON

THIS WRIT APPEAL HAVING BEEN FINALLY HEARD ON 30-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC & SHAJI P.CHALY, JJ.

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Writ Appeal No.220 of 2006

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Dated this the 30th day of July, 2015

JUDGMENT

Antony Dominic, J.

Respondents in W.P(C)5575/05 are the appellants. By the judgment under appeal, following the judgment of the Gujarat High Court in *Ahmedabad Stamp Vendors Association v. Union of India [2002 (257) ITR 202]*, the learned Single Judge has taken the view that tax is not liable to be deducted at source on discount paid to stamp vendors. It is now seen that the judgment of the Gujarat High Court has been confirmed by the Apex Court in its judgment in *Commissioner of Income Tax v. Ahmedabad Stamp Vendors Association [348 ITR 378]*.

2. Therefore, in the light of the Supreme Court judgment confirming the Gujarat High Court judgment, followed by the learned Single Judge, the judgment under appeal deserves to be confirmed and we do so.

Appeal fails and it is dismissed accordingly.

SD/-
ANTONY DOMINIC
JUDGE

SD/-
SHAJI P. CHALY
JUDGE

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