IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE THOTTATHIL B.RADHAKRISHNAN
&
THE HONOURABLE MRS. JUSTICE ANU SIVARAMAN

TUESDAY, THE 6TH DAY OF OCTOBER 2015/14TH ASWINA, 1937

WA.No. 1448 of 2006 (E) IN WP(C).17657/2003

AGAINST THE ORDER/JUDGMENT IN WP(C) 17657/2003 DATED 20-06-2005

APPELLANT/4TH RESPONDENT:

THE COMMISSIONER OF INCOME TAX,COCHIN
COCHIN, INCOME TAX MAIN BUILDING, I.S.PRESS ROAD,
COCHIN - 18.

BY ADVS.SRI.P.K.R.MENON,SR.COUNSEL, GOI(TAXES)
SRI.GEORGE K. GEORGE, SC FOR IT

RESPONDENTS:
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1. SHRI.C.C.VARGHESE
S/O. CHAKKUNN;Y, CHERUVATHUR HOUSE, WARD NO.2
S.N. PARK P.O., POOTHOLE, THRISSUR DISTRICT.

2. THE OFFICE OF THE ACCOUNTANT GENERAL
THIRUVANANTHAPURAM.

3. THE DISTRICT TREASURY OFFICER,
THRISSUR.

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

R1 BY ADV. SRI.G.SREEKUMAR (CHELUR)
R2-4 BY SENIOR GOVERNMENT PLEADER SRI.A.RENJITH

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 06-10-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

THOTTATHIL B.RADHAKRISHNAN &
ANU SIVARAMAN, JJ.

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W.A.No.1448 of 2006

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Dated this the 6th day of October, 2015

JUDGMENT

Thottathil B.Radhakrishnan, J.

This writ appeal arises from the judgment in relation to levy of income tax on 'commission' or 'brokerage' due to stamp vendors in the State. The learned single Judge decided the issue applying the ratio of the decision of the Gujarat High Court in **Ahmedabad Stamp Vendors Association v. Union of India** [(2002 (257) ITR 2020]. It is submitted that the said judgment stands affirmed by the Hon'ble Supreme Court of India. Under such circumstances and having regard to the contents of Section 194H of the Income Tax Act, we find no ground to interfere with the decision of the learned single Judge. The writ appeal, therefore, fails.

In the result, this writ appeal is dismissed.

Thottathil B.Radhakrishnan, Judge

Anu Sivaraman, Judge

sj