

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

MONDAY, THE 31ST DAY OF AUGUST 2015/9TH BHADRA, 1937

WA.No. 557 of 2009 (A) IN WP(C).5866/2009

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AGAINST THE ORDER/JUDGMENT IN WP(C) 5866/2009 of HIGH COURT OF KERALA
DATED 24-02-2009**

APPELLANT(S):

- 1. WARRIER'S HOSPITAL AND PANCHAKARMA CENTRE,
PUTHIYAVILA.PO, VELANCHIRA,
KAYAMKULAM-, 690 531.
REPRESENTED BY ITS MANANGING PARTNER,
DR.S.SAJIKUMAR.**
- 2. ASWINI MEDICINES, HEERA COMPLEX,
NEAR PVT.BUS STAND, GOVT.G.H.S.ROAD,
PATHANAMTHITTA-689 645.
REPRESENTED BY ITS MANAGING PARTNER,
MR.D.DAYANANDHAN.**
- 3. INDIAN DRUG FORMULATION,T.C.24/552,
THYCAUD, THIRUVANANTHAPURAM-695 014,
REP. BY ITS PROPRIETRESS MS.LATHIKAKUMARI AMMA.**

**BY ADVS.SRI.E.K.NANDAKUMAR
SRI.K.JOHN MATHAI
SRI.P.BENNY THOMAS
SRI.ANIL D. NAIR**

RESPONDENT(S)/RESPONDENTS:

- 1. THE STATE OF KERALA,
SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,
GOVT.SECRETARIAT, THIRUVANANTHAPURAM-695 001.**
- 2. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM-695 033.**
- 3. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAX OFFICE, PATHANAMTHITTA-689 645.**
- 4. COMMERCIAL TAX OFFICER, FIRST CIRCLE,
PEROORKADA, THIRUVANANTHAPURAM.**

R BY SMT.SOBHA ANNAMMA EAPEN, SENIOR GOVERNMENT PLEADER

**THIS WRIT APPEAL HAVING BEEN FINALLY HEARD ON 31-08-2015, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

DG

APPENDIX

PETITIONER'S EXHIBITS:

ANNEXURE A: TRUE COPY OF THE ORDER PASSED BY THE 4TH
RESPONDENT DATED 7.2.2009.

ANNEXURE B: TRUE COPY OF THE SAID NOTICE OF DEMAND DATED
10.2.2009.

RESPONDENT'S EXHIBITS - NIL

//TRUE COPY//

PA TO JUDGE

**THOTTATHIL B.RADHAKRISHNAN &
ANU SIVARAMAN, JJ.**

W.A.No. 557 of 2009

Dated this the 31st day of August, 2009

J U D G M E N T

Thottathil B.Radhakrishnan, J.

1. At this distant of time in 2015, August, we wonder for ourselves as to whether there would be any need to consider this writ appeal on merits. We say so because, the appellant challenged demand notices by the Revenue. The learned single Judge relegated the petitioners to statutory remedies. Even in this writ appeal, on 6.3.2009, it was clarified that there is no interim order of stay and the appellants may file their objections in compliance of the judgment of the learned single Judge. The Revenue was left with liberty to take its views notwithstanding the pendency of the writ appeal.
2. With the passage of time, today it is pointed out by the learned counsel for the appellants that the question of classification

raised by the writ appellants stands concluded by the judgment of this Court in **Sreedhareeyam Ayurvedic Medicines (P) Ltd. & Others. v. State of Kerala & Another [(2011) 19 KTR 561 (Ker)]**. We record that submission and close this writ appeal leaving parties to seek relief or enjoy the remedies as may be available in accordance with the judgment, if that precedent applies.

Writ appeal ordered accordingly.

Sd/-
(THOTTATHIL B.RADHAKRISHNAN, JUDGE)

Sd/-
(ANU SIVARAMAN, JUDGE)

//TRUE COPY//

P.A TO JUDGE

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