IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE T.R.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.P.JYOTHINDRANATH

MONDAY, THE 22ND DAY OF JUNE 2015/1ST ASHADHA, 1937

WA.No. 1197 of 2012 () IN OP.27396/2001
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AGAINST THE JUDGMENT IN OP 27396/2001 of HIGH COURT OF KERALA DATED 21-05-2012

APPELLANT/PETITIONER:
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CHAKIAT AGENCIES (P) LTD.
WILLINGTON ISLAND
COCHIN-3 REPRESENTED BY ITS DIRECTOR, M.JAIRAM
S/O.CHAKIAT NARAYANA MENON.

BY ADVS.SRI.N.NANDAKUMARA MENON (SR.)
SRI.S.ANANTHAKRISHNAN

RESPONDENTS/RESPONDENTS:
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1. STATE OF KERALA
REPRESENTED BY ITS SECRETARY TO GOVERNMENT
TAXES B DEPARTMENT, SECRETARIAT
THIRUVANANTHAPURAM-695001.

2. TRANSPORT COMMISSIONER,
THIRUVANANTHAPURAM-695001.

3. JOINT REGIONAL TRANSPORT OFFICER,
MATTANCHERRY-682002.

4. COCHIN PORT TRUST,
COCHIN - 682003, ERNAKULAM DISTRICT
REPRESENTED BY ITS CHAIRMAN
BOARD OF TRUSTEES.

5. TAHSILDAR,
COCHIN, ERNAKULAM-682001.

WA No.1197/2012

R1-R3 & 5 BY SPL. GOVERNMENT PLEADER
DR.SEBASTIAN CHAMPAPILLY
R4 BY ADV. SRI.ABRAHAM JOSEPH MARKOS
R4 BY ADV. SRI.V.ABRAHAM MARKOS
R4 BY ADV. SRI.BINU MATHEW
R4 BY ADV. SRI.TOM THOMAS (KAKKUZHIYIL)
R4 BY ADV. SRI.ISAAC THOMAS

THIS WRIT APPEAL HAVING BEEN FINALLY HEARD ON 22-06-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**APPENDIX**

**APPELLANT'S EXHIBITS**

**ANNEXURE A: COPY OF THE LETTER NO.RT-11044/1/92-VL DATED 30.9.92 ISSUED BY MINISTRY OF SURFACE TRANSPORT**

**ANNEXURE B: TRUE COPY OF COMMUNICATION NO.C1/20212/TC/92 DATED 20.11.1992 ISSUED BY THE SECOND RESPONDENT.**

**ANNEXURE C: TRUE COPY OF THE LETTER DATED 18.6.2015 ISSUED BY THE THIRD RESPONDENT.**

**/TRUE COPY/**

**PA TO JUDGE**

**T.R.RAMACHANDRAN NAIR &**
**K.P.JYOTHINDRANATH, JJ.**
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**W.A.No.1197 OF 2012**
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Dated this the 22nd day of June, 2015

**JUDGMENT**

Ramachandran Nair, J.

This appeal is filed by the petitioner in the writ petition challenging the judgment in O.P.No.27396/2001. The question that was considered by this Court is as to the liability of the petitioner to satisfy tax under the Motor Vehicles Taxation Act, 1976 in the light of the amendment made to the Motor Vehicles Act, 1988, as per Section 54 of 1994.

2. By an elaborate judgment, all the issues have been considered by this Court. Ultimately, the writ petition was dismissed.

3. Today, the learned counsel for the appellant had produced along with I.A.No.773/2015, a letter dated 18.06.2015 from the Joint Regional Transport Officer, Mattancherry, which reads as follows :

*" Vide reference cited, I have to inform you that M/s Chakiath agencies pvt. Ltd. has cleared all the tax*

> *dues to this department, of their 105 semi trailers which were registered in KBF series that involved in the O.P.No27396/2001 and W/A No.1197/2002 of Hon'ble High Court of Kerala. This is for your information and necessary action."*

4. Heard the learned counsel for the appellant and the learned Special Government Pleader appearing for the respondents. It is clear from the affidavit in I.A.No.773/2015 that appellant has availed of the benefit of one-time settlement scheme and has paid all the tax dues.

It is submitted that by recording the letter, the writ appeal itself can be disposed of. In the light of the contents of the letter and the affidavit, no further orders are required in the appeal. Accordingly, the appeal is closed.

**T.R.RAMACHANDRAN NAIR, JUDGE**

**K.P.JYOTHINDRANATH,JUDGE**

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