IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE THOTTATHIL B.RADHAKRISHNAN
&
THE HONOURABLE MR.JUSTICE K.HARILAL

MONDAY, THE 30TH DAY OF MARCH 2015/9TH CHAITHRA, 1937

WA.No. 1630 of 2012 () IN WP(C).12083/2012

AGAINST THE JUDGMENT IN WP(C) 12083/2012 OF HIGH COURT OF KERALA DATED 30-05-2012

APPELLANT(S)/PETITIONER:

THRISSUR THALAPPILLY GIRIJAN SERVICE SOCIETY LTD. NO.673,
ERAVIMANGALAM, THRISSUR, REP. BY ITS SECRETARY,
DASAN P.K., S/O. KUNJAPPAN, PERUVALLOOR P.O.,
THRISSUR.

BY ADV. SRI.C.K.MOHANAN

RESPONDENT(S)/RESPONDENTS:
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1. STATE OF KERALA,
   REP. BY THE SECRETARY (TAXES), SECRETARIAT,
   THIRUVANANTHAPURAM-695 001.

2. THE DISTRICT COLLECTOR, THRISSUR - 680 001.

3. THE MANAGING DIRECTOR,
   THE KERALA STATE FEDERATION OF SCHEDULED CASTE/
   SCHEDULED TRIBE DEVELOPMENT CO-OPERATIVES LTD.,
   THIRUVANANTHAPURAM-695 001.

4. SALES TAX OFFICER,
   FIRST CIRCLE, THRISSUR - 680 001.

5. TAHSILDAR (REVENUE RECOVERY),
   THRISSUR - 680 001.

R1, R2, R4 & R5 BY SENIOR GOVERNMENT PLEADER, SRI. LIJU V.STEPHEN
R3 BY ADV. SRI.M.RAJAGOPALAN NAIR
R3 BY ADV. SRI.G.BIJU

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 30-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.T.O.

W.A.No.1630 OF 2012

APPENDIX

APPELLANT'S EXHIBITS: NIL

RESPONDENTS' EXHIBITS:

ANNEXURE - R3(A) TRUE PHOTOCOPY OF G.O.(P) NO.93/96/TD. DATED 18.5.1996.

ANNEXURE - R3(B) TRUE PHOTOCOPY OF THE G.O.(P) NO.94/96/TD DT. 18.5.1996

ANNEXURE - R3(C) TRUE PHOTOCOPY OF THE G.O.(P) NO.94/02/TD DT. 01.7.2002

ANNEXURE - R3(D) TRUE PHOTOCOPY OF THE G.O.(P) NO.95/02/TD DT. 01.7.2002

//TRUE COPY//

P.S. TO JUDGE

St/-

THOTTATHIL B.RADHAKRISHNAN
&
K.HARILAL, JJ.

W.A.No.1630 of 2012

Dated this the 30th day of March, 2015

JUDGMENT

Thottathil B.Radhakrishnan, J.

A Girijan Service Co-operative Society is the appellant. It filed the writ petition when it faced revenue recovery proceedings for alleged dues by way of sales tax. The learned single Judge relegated the petitioner to avail the statutory remedies.

2. Heard the learned counsel appearing for the appellant/writ petitioner, the learned Senior Government Pleader and the learned counsel for the Kerala State Federation of Scheduled Caste/Scheduled Tribe Development Co-operative Society Ltd.

3. The materials now on record show that Kerala State Federation of Scheduled Caste/Scheduled Tribe Development Co-operative Society Ltd. is an apex society formed for promoting

the financial and social standards of Scheduled Castes and Scheduled Tribes, and the State and Central Governments had authorized the said society and its member societies including the petitioner to collect and sell minor forest produces collected by the tribals. As per G.O.(P)No.93/96/TD dated 18.05.1996, such sale is exempted from payment of sales tax with effect from 01.04.1996. Payment under the Central Sales Tax is also exempted. Primary co-operative societies collect such products directly from tribals and the sale of such products are carried out through the 3rd respondent apex society. It is submitted by the 3rd respondent that for the period in dispute, sales were carried out through that apex society and tax collected prior to the exemption order has already been remitted to the Taxes Department.

4. Under the aforesaid circumstances, we are of the view that ends of justice require that the impugned Ext.P8 sale notice and also Exts.P4 and P5 are quashed.

In the result, this writ appeal is allowed vacating the impugned judgment, and the writ petition is allowed quashing Exts.P4, P5 and P8.

Sd/-

THOTTATHIL B.RADHAKRISHNAN
JUDGE

Sd/-
K.HARILAL
JUDGE

//true copy//

P.S. to Judge

St/-