

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

THURSDAY, THE 9TH DAY OF APRIL 2015/19TH CHAITHRA, 1937

WA.NO. 425 OF 2015

AGAINST THE JUDGMENT IN W.P.(C).NO.21357/2014, DATED 26-08-2014

APPELLANT(S)/RESPONDENTS IN THE WPC:

- 1. STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY TO GOVERNMENT,
SECRETARIAT, THIRUVANANTHAPURAM - 695 001.**
- 2. COMMISSIONER OF COMMERCIAL TAXES,,
GOVERNMENT OF KERALA, PUBLIC OFFICE BUILDINGS,
THIRUVANANTHAPURAM - 692 035.**
- 3. COMMERCIAL TAX OFFICER (LUXURY TAX),
OFFICE OF THE DEPUTY COMMISSIONER, COMMERCIAL TAXES,
PALAKKAD - 678 001.**

BY SPL.GOVERNMENT PLEADER DR.SEBASTIAN CHAMPAPPILLY

RESPONDENT(S)/RESPONDENTS/PETITIONERS IN THE WPC :

- 1. K.S.GURUVAYURAPPAN,
S/O.KUTTA MOOTHAN, "KANNI MOOTHAN HOUSE", MOOTHANTHARA,
KODUVAYUR(POST), CHITTUR TALUK, PALAKKAD DISTRICT,
PROPRIETOR, KCK AUDITORIUM, KUZHALMANNAM ROAD,
KODUVAYUR, PALAKKAD DISTRICT, PIN- 678 501.**
- 2. T.P MUHAMMED ASSAINAR,
S/O.MUHAMMED, THARAKKAL, PUTHENPURAYIL,
(POST) VALLAPPUZHA, PALAKKAD DISTRICT,
M/S. AL-AIN AUDITORIUM, CHERPULASSERY (POST),
PALAKKAD DISTRICT- 679 503.**
- 3. MADATHIL PARAMBIL HAMZA MOULAVI.
S/O.KUNHIMOIDEEN, (POST) PROPRIETOR
ALANKAR AUDITORIUM, 36E KAVUVATTAM, CHERPULASSERY,
PALAKKAD DISTRICT- 679 503.**

BY ADV.SRI.P.K.MOHANAN(PALAKKAD)

**THIS WRIT APPEAL HAVING COME UP FOR ADMISSION
ON 02-03-2015, THE COURT ON 09-04-2015 DELIVERED THE FOLLOWING:**

Msd.

Thottathil B.Radhakrishnan

&

K.Harilal, JJ.

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W.A.No.425 of 2015

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Dated this the 9th day of April, 2015

Judgment

Thottathil B.Radhakrishnan, J.

The issues raised in this writ appeal have been decided as per judgment delivered today in W.A.No.1799 of 2014 and connected cases. That judgment applies against the appellants. Hence, we dismiss this writ appeal.

Thottathil B.Radhakrishnan
Judge

K.Harilal
Judge

Sha/