IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

THURSDAY, THE 17TH DAY OF DECEMBER 2015/26TH AGRAHAYANA, 1937

WA.No. 2692 of 2015 () IN WP(C).25953/2015

AGAINST THE ORDER/JUDGMENT IN WP(C) 25953/2015 of HIGH COURT OF KERALA
DATED 11-11-2015

APPELLANT(S)/PETITIONER:

THOMAS K.SAMUEL AGED 35 YEARS
S/O. SAMUEL, KAKKATTUKUZHIYIL HOUSE, EDAPPAVOOR P.O.
AYIROOR, KOTTATHOOR, PATHANAMTHITTA-680 614.

BY ADVS.SRI.G.HARIHARAN
SRI.PRAVEEN.H.

RESPONDENT(S)/RESPONDENTS:
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1. THE JOINT REGIONAL TRANSPORT OFFICER,
RANNI 689672.

2. STATE OF KERALA,
REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT
FINANCE DEPARTMENT, NORTH BLOCK, SECRETARIAT
THIRUVANANTHAPURAM-695 001.

3. THE TRANSPORT COMMISSIONER,
TRANS TOWERS, VAZHUTHACAUD
THIRUVANANTHAPURAM-695 014.

BY STATE ATTORNEY SRI.VIJAYARAGHAVAN
GOVERNMENT PLEADER SRI.SEBASTIAN CHEMPAPARAMBIL

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

THOTTATHIL B.RADHAKRISHNAN
&
ANU SIVARAMAN, JJ.

W.A.No.2692 of 2015

Dated this the 17th December, 2015

JUDGMENT

Thottathil B.Radhakrishnan, J.

We have heard learned counsel for the appellant and the learned Special Government Pleader appearing for the Department of Commercial Tax.

2. The petitioner sought relief against Exhibit P4 whereby a demand was raised towards tax and additional tax as motor vehicle tax. The learned single Judge found that the direction in Exhibit P4 was not liable to be interfered with. However, the petitioner was given a particular time frame to satisfy the demand.

3. Learned counsel for the appellant says that the writ petitioner had instituted W.P(C).No.27818 of 2014 challenging the ordinance effecting the enhancement in the rate of tax and the provisions therein relating to one time

tax. That is not an issue raised or adjudicated in the writ petition from which this writ appeal arises. Obviously, that judgment would not affect the adjudication of this writ petition. With this, we see that the learned single Judge rightly noted that the appellant's vehicle was taken delivery of, on 19.8.2014 and was presented for permanent registration on 15.11.2014 and the amendment was brought to the taxation law with effect from 13.11.2014. Obviously, therefore, the learned single Judge was fully justified in following the ratio of ***Hilal v. State of Keala*** (2012(3) KLT 438) and dismissing the writ petition, however, with the limited liberty that was granted regarding the time frame.

4. We, therefore, do not find any reason to interfere with the judgment impugned. Learned counsel for the appellant made a request that the time limit for making payment in terms of the judgment of the single Judge be enhanced. That is a matter exclusively within the domain of the learned single Judge. We leave open that relief to be raised before the learned single Judge.

In the result, this writ appeal fails and it is hence dismissed.

THOTTATHIL B.RADHAKRISHNAN
JUDGE

ANU SIVARAMAN
JUDGE

vgs17/12