

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

WEDNESDAY, THE 14TH DAY OF OCTOBER 2015/22ND ASWINA, 1937

WP(C).No. 4857 of 2012 (F)

PETITIONER :-

UNITED DISTILLERIES,
VENGALIPARA, POST ERANHIKKAL-673303,
KOZHIKODE,
REPRESENTED BY ITS GENERAL MANAGER(FINANCE),
P.C.UNNIKRISHNAN.

BY ADVS.SMT.SUMATHY DANDAPANI (SR.)
SRI.MILLU DANDAPANI

RESPONDENTS : -

1. STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM-695001.
2. THE COMMISSIONER OF EXCISE,
THIRUVANANTHAPURAM-695001.
3. THE INSPECTOR OF EXCISE,
UNITED DISTILLERIES,
VENGALIPARA, POST ERANHIKKAL,
KOZHIKODE-673303.

BY GOVERNMENT PLEADER SRI. G. GOPAKUMAR

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
14-10-2015. THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS :

EXHIBIT P1 : COPY OF DEMAND NOTICE No. UD-15/2011 DATED 15.12.2011
ISSUED BY THE 3rd RESPONDENT TO THE PETITIONER.

EXHIBIT P1(a) : COPY OF CHALAN No.305 DATED 15.12.2011 FOR Rs.3,44,105/-
IN TRIPLICATE ISSUED BY THE 3rd RESPONDENT TO THE
PETITIONER.

EXHIBIT P2 : COPY OF DEMAND NOTICE No. UD-15/2011 DATED 26.12.2011
ISSUED BY THE 3rd RESPONDENT TO THE PETITIONER.

EXHIBIT P2(a) : COPY OF CHALAN No. 324 DATED 26.12.2011 FOR Rs. 15,972/-
IN TRIPLICATE ISSUED BY THE 3rd RESPONDENT TO THE
PETITIONER.

EXHIBIT P3 : COPY OF DEMAND NOTICE No. UD-15/2011 DATED 30.12.2011
ISSUED BY THE 3rd RESPONDENT TO THE PETITIONER.

EXHIBIT P3(a) : COPY OF CHALAN No. 333 DATED 30.12.2011 FOR Rs. 21,000/-
IN TRIPLICATE ISSUED BY THE 3rd RESPONDENT TO THE
PETITIONER.

RESPONDENTS' EXHIBITS :

EXHIBIT R1A : COPY OF G.O. (P) No. 76/96/TD DATED 30.3.1996.

EXHIBIT R1B : COPY OF CHELLAN No.367 DATED 17.8.11.

// TRUE COPY //

P.A. TO JUDGE

DMR/-

DAMA SESHADRI NAIDU, J.

W.P.(c) No. 4857 of 2012

Dated this the 14th day of October, 2015

JUDGMENT

In the light of the ratio rendered by this Court in W.P. (C) No.21595 of 2011, dated 27.07.2012, the present writ petition is also disposed of applying the same ratio.

As a result, Exhibits P1 to P3 are set aside. Since the petitioner, in compliance with the interim order dated 28.02.2012, has already deposited 50% of the amount demanded, it is left open for the respondents either to refund the amount or adjust the same in future transactions as the case may be.

**DAMA SESHADRI NAIDU
JUDGE**

DMR/-