

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.M.SHAFFIQUE

MONDAY, THE 19TH DAY OF JANUARY 2015/29TH POUSHA, 1936

WP(C).No. 1835 of 2015 (D)

PETITIONER(S) :

1. MUHAMMADALI TRADERS,
AWD NO. 3, SULTHANBATHERY,
REPRESENTED BY MANAGING PARTNER,
ABDUL MAJEED
2. K.T. BROTHERS,
AUTHORISED WHOLESALE DISTRIBUTOR NO.5,
MANANTHAVADY, REPRESENTED BY ITS
MANAGING PARTNER ABDUL NAZEER
3. M/S. R.P. GOVINDAN & CO.
AWD NO. 6, MANANTHAVADY,
REPRESENTED BY MANAGING PARTNER
K.P. HAREEH NARAYAN
4. HAJEE M.K. CHERIYAMAMMOO AND BROTHERS,
AWD-1, KALPETTA
WAYANAD, 673 121
REPRESENTED BY ITS PARTNER
C.P. KUNCHIMOHAMMED
5. C.P. ZUBAIDA, AUTHORISED WHOLESALE DISTRIBUTOR
NO.4, SULTHANBATHERY, REPRESENTED BY ITS
PARTNER C.P.SUBAIDA
6. K.E.ASSOCIATES, AWD. NO. II, KAPETTA,
REPRESENTED BY ITS MANAGING DIRECTOR,
K.P. MOHAMMED MUSTHAFA

BY ADVS.SRI.M.V.BOSE

SMT.NISHA BOSE

RESPONDENT(S) :

1. THE STATE OF KERALA, REPRESENTED BY
SECRETARY TO GOVERNMENT,
FOOD AND CIVIL SUPPLIES DEPARTMENT,

WP(C).No. 1835 of 2015 (D)

GOVT. SECRETARIAT,
FOOD AND CIVIL SUPPLIES DEPARTMENT,
GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM - 695 001

2. THE STATE OF KERALA,
REPRESENTED BY SECRETARY TO FINANCE DEPARTMENT,
GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM - 695 001
3. THE COMMISSIONER,
FOOD AND CIVIL SUPPLIES DEPARTMENT.
PUBLIC OFFICE BUILDING,
OPPOSITE MUSEUM, THIRUVANANTHAPURAM - 695 001
4. THE DISTRICT SUPPLY OFFICER,
OFFICE OF THE DISTRICT SUPPLY OFFICE,
WAYANAD - PIN 673 121
5. THE FOOD CORPORATION OF INDIA,
REGIONAL OFFICE, KESAVADASAPURAM,
PATTOM PALACE P.O.
THIRUVANANTHAPURAM - 695 004
REPRESENTED BY ITS PRINCIPAL OFFICER AND
REGIONAL GENERAL MANAGER,
6. THE DISTRICT MANAGER,
FOOD CORPORATION OF INDIA,
WAYANAD - PIN - 673 121

R5 & 6 BY ADV. SRI.JOSE KURIAKOSE, SC, FCI

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 19-01-2015, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:

APPENDIX

PETITIONERS'EXTS;

EXT.P1: TRUE COPY OF COMMUNICATION
DATED 19-3-2014

EXT.P2: TRUE COPY OF THE JUDGMENT
DATED 22-08-2014 IN W.P.C.
23537/2012

EXT.P3: TRUE COPY OF LETTER,
DATED 24-04-2014 ISSUED BY THE 3RD
RESPONDENT

EXT.P4: TRUE COPY OF THE
REPRESENTATION WITH STATEMENT OF
AMOUNT FOR REIMBURSEMENT, PREFERRED
BY THE PETITIONER

EXT.P4 (A): TRUE COPY OF
ACKNOWLEDGEMENT SIGNED BY THE 4TH
RESPONDENT.

A.M.SHAFFIQUE, J.

.....
W.P. (C) No. 1835 of 2015 – D
.....

Dated this the 19th day of January, 2015

JUDGMENT

Petitioners are authorised wholesale dealers of rationed articles in Wayanad District. Certain amounts were paid by them towards tax in respect of the turnover of rationed articles. It is the case of the petitioners that they were exempted from payment of tax, and hence, there was no legal basis for the collection of tax from them by the respondents. Pursuant to orders of the Government, it was clarified that the petitioners were not liable to pay tax during the period in question. Accordingly, the petitioners have approached the 4th respondent by filing Ext. P4 giving details of the tax paid by them and seeking a refund of the same. In the Writ Petition, the grievance

of the petitioners are that although they preferred Ext.P4 before the 4th respondent in January, 2014, the 4th respondent has not passed any orders on the same.

2. I have heard Sri. M.V. Bose, the learned counsel appearing for the petitioners as also Smt. Sobha Annamma Eappen, the learned Government Pleader on behalf of the respondents.

On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose of the Writ Petition with a direction to the 4th respondent to consider and pass orders on Ext. P4 preferred by the petitioners, seeking refund of the tax paid by them during the relevant period, within a period of three months from the date of receipt of a copy of this judgment.

Sd/-A.M.SHAFIQU,
JUDGE

ani/

/truecopy/

P.S.tojudge