

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 27TH DAY OF MARCH 2015/5TH CHAITHRA, 1937

WP(C).No. 3784 of 2015 (W)

PETITIONER(S):

**CBM ENTERPRISES,
MATTAPPARA, KOLAGAPPARA POST, SULTAN BATHERY
WAYANAD DISTRICT, PIN: 673 591
REPRESENTED BY ITS MANAGING PARTNER, CLIPPY K.G.**

BY ADV. SRI.R.MURALIDHARAN (ARROOR)

RESPONDENTS:

**1. THE INSPECTING ASSISTANT COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES, WAYANAD AT KALPETTA
PIN: 673 121.**

**2. STATE OF KERALA
REPRESENTED BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES, GOVERNMENT SECRETARIAT
THIRUVANANTHAPURAM, PIN: 695 001.**

BY GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 26-03-2015,
ALONG WITH W.P.(C) NO.8002/2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

WP(C).No. 3784 of 2015 (W)

APPENDIX

PETITIONER'S EXHIBITS

**P1: TRUE COPY OF THE ORDER/PERMISSION GRANTED IN FORM IE BY THE 1ST
RESPONDENT DATED 24/5/2011.**

P2: TRUE COPY OF THE NOTICE ISSUED UNDER S.25(1) DATED 29/10/2014

**P3: TRUE COPY OF THE OBJECTION FILED BY THE PETITIONER BEFORE 1ST
RESPONDENT DATED 24/11/2014.**

**P4: TRUE COPY OF THE ORDER PASSED BY THE 1ST RESPONDENT DATED
29/11/2014**

RESPONDENTS' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

smv

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) Nos.3784 & 8002 of 2015

Dated this the 26th day of March, 2015

JUDGMENT

The main issue involved in both the writ petitions is covered by the judgment dated 06.03.2015 in W.P.(C) No.3485 of 2015 and connected cases. Accordingly, these writ petitions are disposed by quashing the impugned notices and orders, to the extent they demand tax on M-sand produced by the petitioners. I make it clear that the notices and orders impugned in the writ petitions will continue to hold good in respect of other issues covered therein and the petitioners will have to pursue their statutory remedies under the Kerala Value Added Tax Act against the said issues.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

smv

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P.A. To Judge