

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**THURSDAY, THE 26TH DAY OF NOVEMBER 2015/5TH AGRAHAYANA, 1937**

**WP(C).No. 11740 of 2012 (N)**  
-----

**PETITIONER :**  
-----

**THE THIRUVAMBADY DEVASWOM  
ROUND WEST, THRISSUR,  
REPRESENTED BY ITS SECRETARY  
VIJAYAN C.**

**BY ADVS.SRI.HARISANKAR V. MENON  
SMT.MEERA V. MENON  
SRI.MAHESH V. MENON**

**RESPONDENT(S) :**  
-----

**1. COMMERCIAL TAX OFFIER (LUXURY TAX)  
DEPARTMENT OF COMMERCIAL TAXES,  
THRISSUR-680 001.**

**2. INSPECTING ASST. COMMISSIONER  
DEPARTMENT OF COMMERCIAL TAXES,  
THRISSUR- 680 001.**

**R1 & R2 BY GOVT. PLEADERSRI. LIJU V. STEPHEN**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 26-11-2015,  
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**Mn**

**...2/-**

**APPENDIX**

**PETITIONERS' EXHIBITS :**  
-----

- EXHIBIT-P1. COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DTD.05.09.2011.
- EXHIBIT-P2. TRUE COPY OF ORDER ISSUED BY THE COMMERCIAL TAX OFFICER, THRISSUR DT.16.01.2012.
- EXHIBIT-P3. TRUE COPY OF JUDGMENT IN WP(C) NO.6134/12 OF THIS HON'BLE COURT DTD.30.03.2012.
- EXHIBIT-P4. TRUE COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DTD.05.04.2012.
- EXHIBIT-P5. TRUE COPY OF ORDER PASSED BY THE 1ST RESPONDENT DTD.25.04.2012.
- EXHIBIT-P6. TRUE COPY OF PHOTOGRAPH OF THE TEMPLE IN FROM OF THE AUDITORIUM.

**RESPONDENTS' EXHIBITS : NIL**  
-----

**//TRUE COPY//**

**P.A. TO JUDGE**

**Mn**

**A.K.JAYASANKARAN NAMBIAR, J.**  
-----  
**W.P.(C). No. 11740 of 2012**  
-----  
**Dated this the 26<sup>th</sup> day of November, 2015**

**JUDGMENT**

It is submitted by the learned counsel for the petitioner that the issue involved in this writ petition is squarely covered in favour of the petitioner by the decision of the Division Bench of this Court in Sree Narayana Dharma Samajam v. Commercial Tax Officer and Another [2015 (5) KHC 120]. This fact is accepted by the learned Government Pleader on instructions. Accordingly, following the aforesaid decision of the Division Bench of this Court, the writ petition is allowed by quashing Ext.P5 order with consequential reliefs to the petitioner.

Sd/-

**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**