

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 1ST DAY OF APRIL 2015/11TH CHAITHRA, 1937

WP(C).No. 10890 of 2015 (I)

PETITIONER(S) :

1. V.VIJAYAKUMAR,
AWD NO.11, VARKALA, CHIRAYANKEEZHU TALUK,
THIRUVANANTHAPURAM.
2. K.VIMALA,
AWD NO.(T) 13, VARKALA, CHIRAYANKEEZHU TALUK,
THIRUVANANTHAPURAM.
3. G.RAJENDRAN,
AWD (T) 7, KILIMANOOR, CHIRAYANKEEZHU TALUK,
THIRUVANANTHAPURAM.
4. UMMASALU UMMAL,
AWD 14, MAMOM, CHIRAYANKEEZHU TALUK,
THIRUVANANTHAPURAM.
5. S.SUJATHAN,
RATION WHOLESALE DEALER, AWD NO.(T) 15,
ATTINGAL, THIRUVANANTHAPURAM.
6. B.SANTHOSH KUMAR,
AWD (T) 18, NANNIYODU, NEDUMANGADU TALUK,
THIRUVANANTHAPURAM.
7. SANTHOSH KUMAR,
AWD T.21, POOVACHAL.P.O., NEDUMANGAD TALUK,
THIRUVANANTHAPURAM.
8. P.MAJEED,
AWD (T) 30, KANNYAKULANGARA, NEDUMANGADU TALUK,
THIRUVANANTHAPURAM.
9. K.MOHANAN
AWD (T) 16, VENJARAMMOODU, NEDUMANGADU TALUK,
THIRUVANANTHAPURAM.
10. K.KRISHNA PILLAI,
AWD (T) 20, CHENNANPARA, NEDUMANGAD TALUK,
THIRUVANANTHAPURAM.

11. PREMAKUMARI,
AWD (T) 19, NEDUMANGAD, THIRUVANANTHAPURAM.
12. LALI VIJAYADHARAN,
LALI FOOD GRAINS, AWD T 17, NEDUMANGADU,
THIRUVANANTHAPURAM.
13. B.INDIRA,
MANAGING PARTNER, RAMESH ENTERPRISES, AWD (T) 29,
NARUVAMOODU, NEYYATTINKARA TALUK, THIRUVANANTHAPURAM.
14. R.SATHEESH KUMAR,
AWD (T) 28, MUKKOLA, MULLOOR.P.O.,
NEYYATTINKARA TALUK, THIRUVANANTHAPURAM.
15. S.MOHANAN NAIR,
MANAGING PARTNER, M.AHMED KHAN & CO., AWD (T) 30,
BALARAMAPURAM, NEYYATTINKARA TALUK,
THIRUVANANTHAPURAM.
16. V.JAYACHANDRAN,
MANAGING PARTNER, M.V.FOODGRAINS, AWD T.26,
PARASSALA, NEYYATTINKARA TALUK, THIRUVANANTHAPURAM.
17. V.JAYARAJAN,
AWD T.33, PLAMOOTTUKADA, NEYYATTINKARA TALUK,
THIRUVANANTHAPURAM.
18. U.SUGATHAN,
AWD T.27, POOVAR, NEYYATTINKARA TALUK,
THIRUVANANTHAPURAM.
19. K.RAJAMOHANAN NAIR,
MANAGING PARTNER, R.K.N. FOODGRAINS, AWD T.31,
VELLARADA, NEYYATTINKARA TALUK, THIRUVANANTHAPURAM.
20. K.SARASAM,
AWD T.24, NEYYATTINKARA TALUK, THIRUVANANTHAPURAM.
21. G.CHOCKALINGAM,
AWD T.23, AMARAVILA, NEYYATTINKARA TALUK,
THIRUVANANTHAPURAM.
22. V.SANTHOSH KUMAR,
MANAGING PARTNER, APVN WHOLESALE FOOD GRAINS DEALERS,
AWD T.22, KATTAKADA, NEYYATTINKARA TALUK,
THIRUVANANTHAPURAM.
23. N.SUDHAKARAN,
AWD T.6, KOVALAM, PACHALLOOR.P.O,
THIRUVANANTHAPURAM.

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24. K.BHUVANAN,
AWD T.3, PEROORKADA, THIRUVANANTHAPURAM.

BY ADVS.SRI.M.V.BOSE
SRI.VINOD MADHAVAN
SMT.NISHA BOSE

RESPONDENT(S) :

1. THE STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
FOOD & 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 & CIVIL SUPPLIES DEPARTMENT,
PUBLIC OFFICE BUILDING, OPPOSITE MUSEUM,
THIRUVANANTHAPURAM-695 001.

4. THE DISTRICT SUPPLY OFFICER,
OFFICE OF THE DISTRICT SUPPLY OFFICE,
THIRUVANANTHAPURAM-695 001.

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,
THIRUVANANTHAPURAM-695 004.

R1 TO R4 BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN
R5 & R6 BY ADV. SRI.M.R.ANISON

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 01-04-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: TRUE COPY OF COMMUNICATION DATED 19.03.2014.**
- P2: TRUE COPY OF JUDGMENT DATED 22.08.2014 IN W.P.(C).NO.23537/2012.**
- P3: TRUE COPY OF LETTER, DATED 24.04.2014 ISSUED BY THE 3RD RESPONDENT.**
- P4: TRUE COPY OF REPRESENTATION OF PETITIONERS 1 AND 2 ALONG WITH GENERAL SECRETARY OF THE ASSOCIATION PREFERRED BEFORE THE 4TH RESPONDENT DATED 10.02.2015.**
- P4(A): TRUE COPY OF REPRESENTATION PREFERRED BY 3RD PETITIONER BEFORE THE 4TH RESPONDENT.**
- P4(B): TRUE COPY OF REPRESENTATION PREFERRED BY 4TH PETITIONER BEFORE THE 4TH RESPONDENT.**
- P4(C): TRUE COPY OF REPRESENTATION PREFERRED BY 5TH PETITIONER BEFORE THE 4TH RESPONDENT.**
- P4(D): TRUE COPY OF REPRESENTATION PREFERRED BY 6TH PETITIONER BEFORE THE 4TH RESPONDENT.**
- P4(E): TRUE COPY OF REPRESENTATION PREFERRED BY 7TH PETITIONER BEFORE THE 4TH RESPONDENT.**
- P4(F): TRUE COPY OF REPRESENTATION PREFERRED BY 8TH PETITIONER BEFORE THE 4TH RESPONDENT.**
- P4(G): TRUE COPY OF REPRESENTATION PREFERRED BY 9TH PETITIONER BEFORE THE 4TH RESPONDENT.**
- P4(H): TRUE COPY OF REPRESENTATION PREFERRED BY 10TH PETITIONER BEFORE THE 4TH RESPONDENT.**
- P4(I): TRUE COPY OF REPRESENTATION PREFERRED BY 11TH PETITIONER BEFORE THE 4TH RESPONDENT.**
- P4(J): TRUE COPY OF REPRESENTATION PREFERRED BY 12TH PETITIONER BEFORE THE 4TH RESPONDENT.**
- P4(K): TRUE COPY OF REPRESENTATION PREFERRED BY PETITIONERS 13 TO 15 BEFORE THE 4TH RESPONDENT.**
- P4(L): TRUE COPY OF REPRESENTATION PREFERRED PETITIONERS 16 TO 18 BEFORE THE 4TH RESPONDENT.**

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**P4(M): TRUE COPY OF REPRESENTATION PREFERRED BY PETITIONERS 19 - 21
BEFORE THE 4TH RESPONDENT.**

**P4(N): TRUE COPY OF REPRESENTATION PREFERRED BY 22ND PETITIONER
BEFORE THE 4TH RESPONDENT.**

**P4(O): TRUE COPY OF REPRESENTATION PREFERRED BY PETITIONER NO.23
BEFORE THE 4TH RESPONDENT.**

**P4(P): TRUE COPY OF REPRESENTATION PREFERRED BY 24TH PETITIONER
BEFORE THE 4TH RESPONDENT.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 10890 of 2015

Dated this the 1st day of April, 2015

JUDGMENT

The petitioners are authorised wholesale dealers of rationed articles in Thiruvananthapuram district. There were amounts 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 with a representation giving details of the tax paid by them and seeking a refund of the same. In the writ petition, the grievance of the petitioners is that although the representation was preferred before the 4th respondent, the 4th respondent has not passed any orders on the same.

2. I have heard the learned counsel for the petitioners and the learned Government Pleader for the respondents.

On a consideration of the facts and circumstances of the case as also the submissions made across the bar, I dispose the writ

petition with a direction to the 4th respondent to consider and pass orders on the representations, if any, 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.K.JAYASANKARAN NAMBIAR
JUDGE

das