

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 9TH DAY OF APRIL 2015/19TH CHAITHRA, 1937

WP(C).No. 11985 of 2015 (W)

PETITIONER(S):

1. **V.BADHARUDEEN SAHIB, AWD NO.VI
KOLLAM DISTRICT**
2. **K.R. NAVANEETHA KRISHNAN, AWD II
KOLLAM DISTRICT**
3. **R. SASIDHARAN, AWD NO.IV, KADAKKAL
KOTTARAKKARA, KOLLAM DISTRICT**
4. **K. JACOB SAMUEL, AWD NO.III, KOTTARAKKARA
KOLLAM DISTRICT**
5. **K.C. VANAIAKSHI AMMA, AWD NO.VII
CHADAYAMANGALAM, KOLLAM DISTRICT**
6. **R.SANTHA, AWD NO.10, KADAKKAL
KOLLAM DISTRICT**
7. **T.OOMMAN PANICKER, AWD 9, KOTTARAKKARA,
KOLLAM DISTRICT**
8. **CHINNAMMA YOHANNAN, AWD 9, KOTTARAKKARA
KOLLAM DISTRICT**
9. **M.M.P. RAWTHER, AWD VIII, OYOOR, KOTTARAKKARA
KOLLAM DISTRICT, REPRESENTED BY MANAGING PARTNER
SHAMSUDDHIN**
10. **M.S. BHUKHARI, AWD NO.VII, ANCHAL
KOLLAM DISTRICT**
11. **SHERLY ABRAHAM, AWD No.VIII, PATHANAPURAM
KOLLAM DISTRICT**
12. **A.S. SALIM, AWD NO.IX, ANCHAL
KOLLAM DISTRICT**
13. **C.K. SARANGADHARAN, AWD No.IV
PUNALUR, KOLLAM DISTRICT**
14. **P.RAMASWAMY, PROPRIETOR, RP CHETTIYAR & SONS
AWD No.V, PUNALUR, PATHANAPURAM TALUK
KOLLAM DISTRICT**

15. **K.P. SASIDHARAN NAIR, AWD NO.VII
THALAVOOR, KOLLAM DISTRICT**
16. **FRANCIS V. FRANCIS,. AWD NO.1, PUNALUR
KOLLAM DISTRICT**
17. **PB PUSHPARAJAN, MANAGING PARTNER
P.V. BHANU PANICKER & SON, AWD NO,II
PATHANAPURAM TALUK, KOLLAM DISTRICT**
18. **M.LEKSHMI AMMAL, AWD No.III, PUNALUR
PATHANAPURAM TALUK, KOLLAM DISTRICT**
19. **B.ANIL KUMAR, AWD NO.1, CHAVARA
KARUNAGAPPALLY TALUK**
20. **B.RAJAN PILLAI, AWD NO.2, THEVALAKARA
KARUNAGAPPALLY, KOLLAM DISTRICT**
21. **M.A. NAZAR, AWD NO.3, EDAPPALLY KOTTA
KARUNAGAPPALLY TALUK, KOLLAM DISTRICT**
22. **B.HYMAVATHY AMMA, AWD No.4,
KARUNAGAPPALLY KOLLAM DISTRICT**
23. **K.RAJALAKSHMI, AWD No.5,
KARUNAGAPPALLY, KOLLAM DISTRICT**
24. **K.SUKUMARAN, AWD No.6, KARUNAGAPPALLY
KOLLAM DISTRICT**
25. **R.RAJIMOL, AWD No.7, THACHAYIL JUNCTION
KARUNAGAPPALLY, KOLLAM DISTRICT**
26. **K.MUHAMMED & SONS, AWD NO.10,
CHITTUMoola, KARUNAGAPPALLY, KOLLAM DISTRICT
REPRESENTED BY MANAGING PARTNER, SHOUKATHALI**
27. **P.RAMACHANDRAN UNNITHAN, AWD No.8, CHITTUMoola
KARUNAGAPPALLY, KOLLAM DISTRICT**
28. **HARIKRISHNAN, PROPRIETOR,
K.HARIDEVA PANICKER, WHOLESale DEALER
AWD No.IX, THURAYILKADAVU, ADINADU NORTH PO
KARUNAGAPPALLY, KOLLAM DISTRICT**
29. **M.M. SAPHIA, AWD No.1, SASTHAMCOTTA
KOLLAM DISTRICT**
30. **KK RAJI, AWD NO.2, SASTHAMNADA
KOLLAM DISTRICT**

31. SCB No.1132, AWD III, PORUVAZHY NORTH
CHATHAKULAM, KUNNATHOOR TALUK
KOLLAM DISTRICT, REPRESENTED BY ITS SECRETARY

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

RESPONDENT(S):

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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 MUESEUM
THIRUVANANTHAPURAM 695 001
 4. THE DISTRICT SUPPLY OFFICER, OFFICE OF THE
DISTRICT SUPPLY OFFICER, KOLLAM PIN- 695 001
 5. THE FOOD CORPORATION OF INDIA,
REGIONAL OFFICE, KESAVADASAPURAM,
PATTOM PALACE PO, THIRUVANANTHAPURAM -695 004
REPRESENTED BY ITS PRINCIPAL OFFICER
AND REGIONAL GENERAL MANAGER
 6. THE DISTRICT MANAGER, FOOD CORPORATION OF INDIA,
KOLLAM - 695 001

R5&6 BY ADV. SRI.M.R.ANISON
R BY GOVERNMENT PLEADER, SMT. SOBHA ANNAMMA EAPPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
09-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 11985 of 2015 (W)

APPENDIX

PETITIONER'S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF COMMUNICATION DATED 19.03.2014.**
- EXHIBIT P2 TRUE COPY OF JUDGMENT DATED 22.08.2014 IN WP(C) 23537/2012**
- EXHIBIT P3 TRUE COPY OF LETTER, DATED 24.04.2014 ISSUED BY THE 3RD
RESPONDENT.**
- EXHIBIT P4 TRUE COPY OF THE REPRESENTATION, DATED 04.10.2014
PREFERRED BY PETITIONERS BEFORE THE 4TH RESPONDENT.**

RESPONDENT'S EXHIBITS:-

NIL

// True copy //

PA to Judge

das

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 11985 of 2015

Dated this the 9th day of April, 2015

JUDGMENT

The petitioners are authorised wholesale dealers of rationed articles in Kollam 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 Ext.P4 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 Ext.P4 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 Ext.P4 representation, 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