

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 10TH DAY OF APRIL 2015/20TH CHAITHRA, 1937

WP(C).No. 12296 of 2015 (J)

PETITIONER(S):

1. **C.M.AMEER ALI, AWD No.23, PERUMBAVOOR,
ERNAKULAM DISTRICT.**
2. **THE KERALA INDUSTRIAL CO.LTD., AWD No.14
N.PARAVUR, ERNAKULAM, REPRESENTED BY
MANAGING PARTNER, NEELAKANTA DAS**
3. **KUTTIALI MAMMU HAJI & CO., AWD No.17
N.PARAVUR, ERNAKULAM DISTRICT
REPRESENTED BY ITS MANAGING PARTNER K.A. MOHAMMED**
4. **A.B. JAMESON, AWD No.19, N. PARAVUR
ERNAKULAM DISTRICT**
5. **SHEEBA JAMESON, AWD No.3, ELAMKULAM
ERNAKULAM DISTRICT.**
6. **PRAVEEN K.P., AWD No.XI, FORT KOCHI
VELI, ERNAKULAM DISTRICT**
7. **SAJI K.S., AWD No.5 PALLURUTHY NADA
ERNAKULAM DISTRICT**
8. **A.B. PRADEEP, AWD No.1, EDAVANAKKAD PO
ERNAKULAM DISTRICT.**
9. **AKHIL JEEVAN, AWD No.11, CHERAI,
ERNAKULAM DISTRICT.**
10. **K.R. ANILRAJ, AWD No.12, KANDAKADAVU
ERNAKULAM DISTRICT.**

**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, ERNAKULAM, - 682 030
5. THE FOOD COPORATION 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
ERNAKULAM - 682 030

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
10-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 12296 of 2015 (J)

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 WITH LIST OF AWDS FOR
REIMBURSEMENT, PREFERRED BY THE PETITIONERS AND SERVED
ON 4TH RESPONDENT ON 30.03.2015.**

RESPONDENT'S EXHIBITS:-

NIL

// True copy //

PA to Judge

das

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 12296 of 2015

Dated this the 10th day of April, 2015

JUDGMENT

The petitioners are authorised wholesale dealers of rationed articles in Ernakulam 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