

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

**PRESENT:**

**THE HONOURABLE MR.JUSTICE A.M.SHAFFIQUE**

**THURSDAY, THE 26TH DAY OF FEBRUARY 2015/7TH PHALGUNA, 1936**

**WP(C).NO. 14973 OF 2014 (V)**  
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**PETITIONER(S):**  
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**THANKAM RAMAKRISHNAN, AGED 70 YEARS,  
W/O. LATE K.V. RAMAKRISHNAN, KALLADA HOUSE,  
THANISSERY P.O, IRINJALAKKUDA (VIA),  
MANAVALASSERY VILLAGE, THRISSUR DISTRICT.**

**BY SRI.C.C.THOMAS, SENIOR ADVOCATE.  
ADVS. SRI.NIREESH MATHEW,  
SRI.M.G.KARTHIKEYAN.**

**RESPONDENT(S):**  
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- 1. STATE OF KERALA,  
REPRESENTED BY ITS SECRETARY,  
TAXES (A) DEPARTMENT, GOVT. SECRETARIAT,  
THIRUVANANTHAPURAM -695 001.**
- 2. THE EXCISE COMMISSIONER,  
COMMISSIONERATE OF EXCISE,  
THIRUVANANTHAPURAM- 695 033.**
- 3. THE DEPUTY COMMISSIONER OF EXCISE,  
THRISSUR-680 001.**
- 4. THE CIRCLE INSPECTOR OF EXCISE,  
WADAKKANCHERRY, THRISSUR DISTRICT-680 582.**

**BY SR. GOVT. PLEADER SRI.S. JAMAL.**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 26-02-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**rs.**

**WP(C).No. 14973 of 2014 (V)**

**APPENDIX**

**PETITIONER'S EXHIBITS:-**

**EXHIBIT        PHOTOCOPY OF THE PETITION DATED 10-03-2-014 SUBMITTED  
                     BEFORE THE 3RD RESPONDENT.**

**EXHIBIT P2    PHOTOCOPY OF THE LETTER DATED 03-05-2014 ISSUED BY  
                     THE 3RD RESPONDENT.**

**RESPONDENT'S EXHIBITS:-        NIL.**

**//TRUE COPY//**

**P.S. TO JUDGE**

**rs.**

A.M. Shaffique, J.

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W.P (C) No. 14973 of 2014

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Dated this, the 26<sup>th</sup> day of February, 2015.

J U D G M E N T

Petitioner is one of the legal heirs of one Ramakrishnan, who was in arrears for Abkari dues. Subsequently, the entire dues had been remitted. However, certain title deeds of deceased Ramakrishnan which was deposited as security remains with the Department. When the petitioner made a request for return of the documents by way of Ext. P1, the same was rejected as per Ext. P2 stating that W.P (C) No. 7566/2010 is pending before the High Court.

2. The learned counsel for the petitioner submits that the said writ petition is nothing but a claim for refund of excess amount paid and has nothing to do with any arrears as such. It is contended that no amount is payable by late Ramakrishnan or his legal heirs as Abkari dues and therefore there is no reason to retain the documents, which were produced before the Department.

3 The respondent authority has filed a statement supporting the stand take in Ext. P2. Reference is made to W.P (C) No. 7566/10. It is stated that the relief sought for in the said writ petition is for quashing Exts.P4 to P6 and also for return of their title deeds and refund of Rs. 6,47,655/-. Exts. P4 and P6 in the said case were demands

made by the authorities concerned. Apparently, the entire payments had been effected under an amnesty scheme and what remains is only refund of the amount on the ground of an illegal demand.

4. Matters being so, I do not think that the Department was justified in retaining the title deeds of late Ramakrishnan and the petitioner being the legal heir is entitled to receive the same.

Accordingly, the writ petition is disposed of as under:

- (1) Ext. P2 is quashed.
- (2) There will be a direction to the 3<sup>rd</sup> respondent to return all the title deeds and other documents submitted by late Ramakrishnan as security before the Department to the petitioner within a period of one month from the date of receipt of a copy of this judgment.

Sd/-

A.M. Shaffique, Judge.

Tds/