

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE SMT. JUSTICE P.V.ASHA

FRIDAY, THE 29TH DAY OF MAY 2015/8TH JYASHTA, 1937

WP(C).No. 22132 of 2012 (N)

PETITIONER:

EDATHALA SERVICE CO-OPERATIVE BANK LTD.,
EDATHALA NORTH P.O., ALWAYE
REPRESENTED BY ITS SECRETARY.

BY ADV. SRI.P.P.JACOB

RESPONDENTS:

1. JOINT REGISTRAR OF CO-OPERATIVE SOCIETIES (G),
ERNAKULAM, PIN - 682 016.

2. THE SUB REGISTRAR,
OFFICE OF THE SUB REGISTRAR, ALUVA, PIN - 683 101.

3. THE DISTRICT REGISTRAR (GENERAL),
OFFICE OF THE DISTRICT REGISTRAR (GENERAL)
ERNAKULAM, PIN - 682 016.

SRI.RAFEEL V.K., GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
29-05-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

RKC

APPENDIX

PETITIONER'S EXHIBITS

P1 PHOTOCOPY OF THE RELEVANT PORTION OF THE BYELAW CLAUSE
PAGES 1, 2 AND 3

P2 PHOTOCOPY OF THE ORDER ISSUED BY R1 DT.6.6.12

P3 PHOTOCOPY OF THE DOCUMENT CREATED BY ONE ALIYAR, M.NO.4023
DT.14.6.12 FOR 11.40 ARES

P 3 (A) PHOTOCOPY OF THE DOCUMENT CREATED BY ALIYAR, M.NO.4023
DT.14.6.12 FOR 5.18 ARES

P 3 (B) PHOTOCOPY OF THE DOCUMENT CREATED BY KANIYAMPURATH
NUSSIBA, M.NO.580 AND LATHIF, M.NO.16795 DT.14.6.12 FOR
37.40 ARE

P 4 PHOTOCOPY OF THE NOTICE DT.6.7.12 ISSUED BY R3.

P 4 (A) PHOTOCOPY OF THE NOTICE DT.6.7.12 ISSUED BY R3.

P 4 (B) PHOTOCOPY OF THE NOTICE DT.6.7.12 ISSUED BY R3

P 5 PHOTOCOPY OF THE EXPLANATION SUBMITTED BY THE BANK
DT.13.7.12

P5 (A) PHOTOCOPY OF THE EXPLANATION SUBMITTED BY THE BANK
DT.13.7.12

P5 (B) PHOTOCOPY OF THE EXPLANATION SUBMITTED BY THE BANK
DT.13.7.12

P6 PHOTOCOPY OF THE ORDER DT.26.7.12 ISSUED BY R3.

P6 (A) PHOTOCOPY OF THE NOTICE DT.26.7.12 ISSUED BY R3

P6 (B) PHOTOCOPY OF THE NOTICE DT.26.7.12 ISSUED BY R3.

RESPONDENTS' EXHIBITS: NIL

RKC

TRUE COPY

PA TO JUDGE

P.V.ASHA, J.,

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Dated this the 29th day of May, 2015

JUDGMENT

The matter relates to exemption from payment of stamp duty for sale deeds executed by a member in favour of the Co-operative Bank. The petitioner claims that the stamp duty is not liable to be paid. The issue has been considered by the Full Bench of this Court recently in ***Sub Registrar, Palakkad and others Vs. Kerala State Co-operative Consumer Federation Limited, Kochi*** [2015 (1) KHC 17], wherein it is held that stamp duty is payable. The learned Counsel for the petitioner pointed out that the affected parties have approached the Supreme Court and the matter is pending before the apex Court.

2. The petitioner has remitted the stamp duty on the basis of the interim order passed by this Court on 25.9.2012. In the light of the judgment of the Full Bench (*supra*), the petitioner is not entitled to any reliefs as prayed for, as it is already held that they are not entitled to exemption. It is made clear that in the event of a judgment of the Supreme Court, declaring that

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:2:

exemption from payment of stamp duty is admissible to the Co-operative Societies, revising the judgment of the Full Bench, the petitioner will be entitled to claim refund of the stamp duty remitted.

The writ petition is dismissed with the above observation.

Sd/-

**P.V.ASHA,
JUDGE.**

rkc