

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

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

WP(C).No. 21882 of 2014 (I)

PETITIONER :

**RAMACHANDRAN M.N.,PARTNER,
M/S. NARAYANAN & CO. B.P. DEALER,
BANK ROAD, CALICUT-673001.**

BY ADV. SRI.K.PRAVEEN KUMAR

RESPONDENTS :

- 1. STATE OF KERALA
REPRESENTED BY ITS SECRETARY,
DEPARTMENT OF COMMERCIAL TAXES, SECRETARIAT,
THIRUVANANTHAPURAM-695001.**
- 2. THE COMMISSIONER OF COMMERCIAL TAXES,
PUBLIC OFFICE BUILDING, VIKAS BHAVAN,
THIRUVANANTHAPURAM-695001.**
- 3. THE COMMERCIAL TAX OFFICER,
II-ND CIRCE, KOZHIKODE-673006.**

R1 TO R3 BY GOVERNMENT PLEADER SRI.M.T. SHEEBA

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 29-05-2015 ALONG WITH WPC 21883/2014 & WPC 21884/12,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

bp

WP(C).No. 21882 of 2014 (I)

APPENDIX

PETITIONER(S)' EXHIBITS

- P1 : TRUE COPY OF THE CERTIFICATE ISSUED TO THE PETITIONER BY HIS ASSOCIATION.**
- P2: TRUE COPY OF THE REPRESENTATION SENT BY THE M/S. NARAYANAN & CO. TO THE 3RD RESPONDENT DATED 3-9-04.**
- P3: TRUE COPY OF THE JUDGMENT IN WPC 19577/2007 OF THIS HON'BLE COURT.**
- P4: TRUE COPY OF THE JUDGMENT IN WPC 36048/2007 OF THIS HON'BLE COURT.**

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.MUHAMED MUSTAQUE, J.

W.P.(C)Nos.21882, 21883 & 21884 of 2014

Dated this the 29th day of May, 2015

JUDGMENT

The petitioners are petroleum dealers. They approached this Court claiming refund of registration of renewal fees. They rely on the judgment of this Court in **Kerala Electric Traders Association and another v. State of Kerala and others [(2004) 12 KTR 114(KER)]** and also a recent judgment of this Court in W.P.(C) Nos.16052/2014 and 19208/2014.

2. It is submitted by the learned Government Pleader that a Special Leave Petition is pending before the Hon'ble Supreme Court in the same issue.

3. This Court, in similar circumstances, disposed W.P.(C) Nos.16052 and 19208 of 2014 on 12/03/2015 with the following directions:

“The petitioners shall approach the respondents, with details regarding the payments effected by them, and relevant documents to show that they were members of the All Kerala Federation of Petroleum Traders during the relevant period, so as to enable the respondents to process

their applications for refund. The competent among the respondents shall, thereafter, take steps to pay the refund amounts to the petitioners, within an outer limit of three months from the date of receipt of a copy of this judgment. I make it clear that the petitioners will not be entitled to claim any amount by way of interest on the amounts so refunded to them. It is also made clear that the petitioners will, at the time of receiving the refund amount, furnish an undertaking to the respondents that in the event of the decision in Kerala Electric Trade Association and Another v. State of Kerala and others [**2004 (12) KTR 114**], against which the State Government is stated to have filed an appeal before the Hon'ble Supreme Court, being reversed by the said Court, then the petitioners will refund the amounts received by them pursuant to this judgment forthwith, on a demand being served on them.”

4. Therefore, this writ petition is disposed of in the light of the above directions. The competent among the respondents are directed to follow the above directions and refund the amount as directed in the above judgment within a period of three months. No costs.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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