

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

FRIDAY, THE 9TH DAY OF OCTOBER 2015/17TH ASWINA, 1937

WP(C).No. 24949 of 2011 (P)

PETITIONER:

M/S. UNITED DISTILLERIES,
VENGALIPARA, POST ERANHIKKAL, CALICUT-673 303.
REPRESENTED BY ITS GENERAL MANAGER (FINANCE).

BY ADVS.SMT.SUMATHY DANDAPANI (SR.)
SRI.MILLU DANDAPANI

RESPONDENTS:

1. STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
EXCISE DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM-695 001.
2. THE COMMISSIONER OF EXCISE,
COMMISSIONERATE OF EXCISE, VIKAS BHAVAN (P.O)
THIRUVANANTHAPURAM-695 033.
3. THE EXCISE INSPECTOR,
C/O.UNITED DISTILLERIES, VENGALIPARA, POST ERANHIKKAL
CALICUT-673 303.

R,R BY ADV. SRI. G. GOPAKUMAR, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
09-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1: TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE 3RD RESPONDENT.
- EXT.P2: TRUE COPY OF THE CHELLAN RECEIPT DATED 12.8.2011 ISSUED BY THE 3RD RESPONDENT.
- EXT.P3: TRUE COPY OF THE LETTER REFERRED BY THE PETITIONER TO THE 3RD RESPONDENT, DATED 17.8.2011
- EXT.P4: TRUE COPY OF THE LETTER ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 24.8.2011
- EXT.P5: TRUE COPY OF THE DEMAND NOTICE DATED 12.10.2011 ISSUED BY THE EXCISE INSPECTOR.
- EXT.P6: TRUE COPY OF THE LETTER DATED 15.10.2011 ADDRESSED TO THE EXCISE INSPECTOR.
- EXT.P7: TRUE COPY OF DEMAND NOTICE DATED 07.02.2012 ISSUED BY THE EXCISE INSPECTOR, UNITED DISTILLERIES.
- EXT.P8: TRUE COPY OF THE CHALLAN DATED 08.02.2012 FOR AN AMOUNT OF ₹ 1,05,193/-.

RESPONDENTS' EXHIBITS : NIL

/True Copy/

P.A to Judge.

DAMA SESHADRI NAIDU, J.

W.P. (C) No. 24949 of 2011 (P)

Dated this the 9th day of October, 2015.

JUDGMENT

Heard the learned counsel for the petitioner and the learned Government Pleader, apart from perusing the record.

2. The petitioner, engaged in the manufacturing of Indian Made Foreign Liquor, has been granted licence for compounding and blending of foreign liquor in terms of the Kerala Foreign Liquor (Compounding, Blending and Bottling) Rules, 1975.

3. In the course of time, the third respondent issued Ext.P1 demand notice to the petitioner directing it to remit an amount of ₹4,62,924/- as excise duty on wastage. Aggrieved, the petitioner has filed the present writ petition.

4. Having heard the learned counsel for the petitioner and the learned Government Pleader for the respondents, this Court is of the opinion that the issue that falls for consideration in the present writ petition stands squarely answered by this

Court earlier in State of Kerala v. K.S. Distillery¹.

In the light of the ratio laid down by a learned Division Bench of this Court in the above decision, this Court allows the writ petition. No order as to costs.

sd/- DAMA SESHADRI NAIDU, JUDGE.

rv

¹ 2010(2) KLT 663

