

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 29TH DAY OF JULY 2015/7TH SRAVANA, 1937

WP(C).No. 22351 of 2015 (T)

PETITIONER :

**M/S.MANOJ AUDITORIUM,
NAVAIKULAM, THIRUVANANTHAPURAM - 695 603
REPRESENTED BY ITS PROPRIETOR, P.G.NAIR.**

**BY ADVS.SRI.S.ARUN RAJ
SMT.C.T.SUJA**

RESPONDENTS :

- 1. COMMERCIAL TAX OFFICER
LUXURY TAX, OFFICE OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, THIRUVANANTHAPURAM 695 002.**
- 2. DEPUTY COMMISSIONER (APPEALS)
OFFICE OF THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, THIRUVANANTHAPURAM 695 002.**
- 3. COMMISSIONER OF COMMERCIAL TAXES,
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
KARAMANA POST, THIRUVANANTHAPURAM 695 002.**
- 4. STATE OF KERALA
REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM 695 001.**

BY SENIOR GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 29-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

WP(C).No. 22351 of 2015 (T)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1: COPY OF THE ASSESSMENT ORDER DATED 2.6.14 PASSED BY THE
1ST RESPONDENT FOR THE YEAR 2013-14.**

**EXHIBIT P2: COPY OF THE ORDER DATED 23.12.14 PASSED BY THE 2ND
RESPONDENT.**

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 22351 of 2015

Dated this the 29th day of July, 2015

J U D G M E N T

The petitioner challenging the orders passed for levying Mangalya Nidhi cess, has approached this Court.

2. In view of the fact that, the levy itself held as unconstitutional based on the judgment of this Court in **Thara Jayakumar V. State of Kerala (2014 (4) KLT 333)** and affirmed by the Division Bench of this Court in W.A. No.1799/2014 and connected cases dated 09.04.2015, the impugned proceedings are set aside.

This writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.