IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 20TH DAY OF AUGUST 2015/29TH SRAVANA, 1937

WP(C).No. 25587 of 2015 (W)

PETITIONER(S):
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1. **KERALA HOTEL AND RESTAURANT ASSOCIATION,
REGD NO.ER 495/87, 2ND FLOOR, KHRA BHAVAN,
M.G.ROAD, COCHIN - 682 035,
REPRESENTED BY ITS STATE PRESIDENT.**

2. **NOORJEHAN HOTEL, G.B.ROAD,
PALAKKAD - 678 001,
REPRESENTED BY ITS MANAGING DIRECTOR.**

**BY SRI.K.JAJU BABU,SENIOR ADVOCATE
ADV. SMT.M.U.VIJAYALAKSHMI**

RESPONDENT(S):
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1. **UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, NEW DELHI - 110 001.**

2. **THE CHIEF COMMISSIONER OF CENTRAL EXCISE,
COCHIN ZONE, CENTRAL REVENUE BUILDING, I.S.PRESS ROAD,
COCHIN - 682 018.**

3. **THE ADDITIONAL COMMISSIONER OF CENTRAL EXCISE,
CENTRAL REVENUE BUILDING, I.S.PRESS ROAD,
COCHIN - 682 018.**

4. **THE ADDITIONAL COMMISSIONER OF CENTRAL EXCISE,
CENTRAL REVENUE BUILDING, MANANCHIRA,
KOZHIKODE - 673 001.**

5. **THE ADDITIONAL COMMISSIONER OF CENTRAL EXCISE,
ICE BHAVAN, PRESS CLUB ROAD, STATUE,
THIRUVANANTHAPURAM - 695 001.**

R1 TO R5 BY ADV. SRI.THOMAS MATHEW NELLIMOOTTIL,SC,CB EX

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

sts

WP(C).No. 25587 of 2015 (W)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P-1: **COPY OF THE VAT REGISTRATION OF THE 2ND PETITIONER**

EXT.P-2: **COPY OF THE NOTICE C. NO.IV/06/34/2015 - PREV - 1 DATED 10.8.2015 ISSUED TO THE 2ND PETITIONER**

RESPONDENT(S)' EXHIBITS: **NIL**

/TRUE COPY/

P.A.TO JUDGE

sts

A. MUHAMED MUSTAQUE, J

W.P.(C).No. 25587 of 2015

Dated this the 20th day of August, 2015

JUDGMENT

The first petitioner is the registered association of hotels and restaurants in Kerala and the second petitioner is the partnership firm engaged in the hotel business.

2. The petitioners approached this Court challenging Ext.P2 notice issued by the Department, and apprehending that will be enforced for the purpose of service tax for the sale of food.

3. The issue, in fact, is covered by the judgment of this Court in W.P.(C).No.15938/2011 and in writ appeal No.1125/2013 of the Division Bench of this Court.

4. In that view of the matter, it is made clear that unless the above judgment is reversed, the respondent shall not enforce the provisions of the service tax on the hotel business for the sale of food and short term accommodation. However, the respondents shall furnish all the details as requested in Ext.P2 notice.

The writ petition is disposed of as above. No costs.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE

bpr