

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 1ST DAY OF JULY 2015/10TH ASHADHA, 1937

WP(C).No. 30267 of 2012 (G)

PETITIONER(S):

G. SOMAN, 'ROHINI' MYLOM,
PALLICKAL, KOTTARAKKARA.

BY SRI.N.DHARMADAN, SENIOR ADVOCATE.
ADV. SRI.M.R.VENUGOPAL.

RESPONDENT(S):

1. STATE OF KERALA,
REPRESENTED BY THE SECRETARY,
REVENUE DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.
2. DISTRICT COLLECTOR,
OFFICE OF THE DISTRICT COLLECTOR,
KOLLAM - 691 001.
3. SOMASUNDARAN PILLAI, TAHSILDAR,
TALUK OFFICE, KOTTARAKKARA - 691 509.
4. SUMEETHAN PILLAI, TAHSILDAR,
TALUK OFFICE, KOLLAM - 691 001.

* ADDL. R5 IMPLEADED

5. THE WELFARE FUND INSPECTOR,
TODDY WORKERS WELFARE FUND OFFICE, KOLLAM.

* ADDL. R5 IS IMPLEADED AS PER ORDER DATED 15/01/2013 IN
I.A. NO.692/2013.

R1 & R2 BY GOVT. PLEADER SMT.M.T. SHEEBA.
ADDL. R5 BY ADV. SRI.RENIL ANTO, SC.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 01-07-2015, THE COURT ON THE SAME DAY DELIVERED
THE FOLLOWING:

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE DEMAND NOTICE DATED NIL ISSUED BY 3RD RESPONDENT.
- EXT.P2 COPY OF THE JUDGMENT IN WP(C).NO.18189/2006 DATED 12/07/2006 OF THIS HONOURABLE COURT.
- EXT.P3 COPY OF THE RECEIPT DATED 30/10/2006.
- EXT.P4 COPY OF THE APPLICATION OF CLEARANCE CERTIFICATE DATED 21/11/2012 BY PETITIONER.
- EXT.P5 COPY OF THE JUDGMENT IN W.A. NO.14/2012 DATED 05/01/2012 ALONG WITH ORDER DATED 13/04/2012 OF THIS HONOURABLE COURT.
- EXT.P6 COPY OF THE CHALLAN RECEIPTS DATED 30/04/2012, 21/06/2012, 30/04/2012 AND 21/06/2012.
- EXT.P7 COPY OF THE PETITION DATED 21/06/2012 BY PETITIONER.
- EXT.P8 COPY OF THE RECEIPT DATED 03/09/2005 BY TAHSILDAR, KOTTARAKKARA.
- EXT.P9 COPY OF THE COMPLAINT DATED 27/03/2012 BY PETITIONER.
- EXT.P10 COPY OF THE COMPLAINT DATED 27/03/2012 BY PETITIONER.
- EXT.P11 COPY OF THE LETTER DATED 06/11/2012 BY PETITIONER.
- EXT.P12 COPY OF THE LETTER DATED 21/11/2012 BY PETITIONER.
- EXT.P13 COPY OF THE LETTER DATED 07/12/2012 BY PETITIONER.
- EXT.P14 COPY OF THE LETTER DATED 29/12/2012 ISSUED BY WELFARE FUND INSPECTOR.
- EXT.P15 COPY OF THE ORDER (RELEVANT PORTION) DATED 31/12/2005 BY WELFARE FUND INSPECTOR.
- EXT.P16 COPY OF THE LETTER DATED 25/10/2006 BY PETITIONER TO WELFARE FUND INSPECTOR.

- EXT.P17 COPY OF THE ORDER NO.XA1-23046/98/K.DIS. DATED 04/12/1998 BY ASST. EXCISE COMMISSIONER.
- EXT.P18 COPY OF THE BANK GUARANTEE DATED 01/07/2004 IN FAVOUR OF ASSISTANT EXCISE COMMISSIONER, KOLLAM.
- EXT.P19 COPY OF THE CERTIFICATE STATEMENT DATED 18/07/2014 ISSUED BY VILLAGE OFFICER.

RESPONDENT'S EXHIBITS:-

- EXT.R3A COPY OF THE COMMUNICATION ISSUED BY THE KERALA STATE ELECTRICITY BOARD, ELECTRICAL DIVISION, KOTTARAKKARA A DATED 13/02/2013.
- EXT.R3B COPY OF THE COMMUNICATION ISSUED BY THE WELFARE FUND INSPECTOR, KERALA TODDY WORKERS WELFARE FUND BOARD, PATHANAMTHITTA DATED 02/04/2013.
- EXT.R3C COPY OF THE COMMUNICATION ISSUED BY THE COMMERCIAL TAX OFFICER, KOTTARAKKARA DATED 11/02/2013.
- EXT.R5A COPY OF THE ENQUIRY NOTICE BY WFI THIRUVALLA DATED 05/10/1998 ISSUED TO PETITIONER.
- EXT.R5B COPY OF THE REPORT ON SERVING NOTICE DATED 18/11/1998.
- EXT.R5C COPY OF THE ENQUIRY NOTICE (THIRUVALLA) DATED 09/11/1998 & SERVICE REPORT.
- EXT.R5D COPY OF THE ASSESSMENT NOTICE ISSUED TO PETITIONER BY WFI PATHANAMTHITTA.
- EXT.R5E COPY OF THE A/D CARD.
- EXT.R5F COPY OF THE ENQUIRY NOTICE DATED 06/05/1999 ISSUED BY KOLLAM WF INSPECTOR.
- EXT.R5G COPY OF THE A/D CARD DATED 17/05/1999.
- EXT.R5H COPY OF THE A.D CARD DATED 21/09/1999.
- EXT.R5I COPY OF THE A/D CARD REGARDING SERVICE OF DETERMINATION ORDER DATED 17/01/2000.
- EXT.R5J COPY OF THE PROCEEDINGS OF LAND REVENUE COMMISSIONER DATED 29/01/2004.

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EXT.R5K COPY OF THE JUDGMENT IN WP(C).NO.29394/2004.

EXT.R5L COPY OF THE ENQUIRY NOTICE DATED 17/05/1999.

EXT.R5M COPY OF THE A/D CARD.

EXT.R5N COPY OF THE DEPOSITION OF THE PETITIONER RECORDED IN THE ENQUIRY.

EXT.R5O COPY OF THE ORDER OF APPELLATE AUTHORITY IN THE APPEAL FILED BY THE PETITIONER HERE IN.

EXT.R5P COPY OF THE PRE-ASSESSMENT NOTICE DATED 17/12/1998 REGARDING ASSESSMENT OF FUND IN CHADAYAMANGALAM RANGE.

EXT.R5Q COPY OF THE A/D CARD.

EXT.R5R COPY OF THE ENQUIRY NOTICE DATED 18/01/1999.

EXT.R5S COPY OF THE LETTER ISSUED BY PETITIONER ENGAGING SUJATHAN TO REPRESENT HIM IN THE ENQUIRY (CHADAYAMANGALAM 95-96).

EXT.R5T COPY OF THE DEPOSITION OF MR.SUJATHAN IN THE ENQUIRY.

EXT.R5U COPY OF THE A/D CARD.

//TRUE COPY//

PA. TO JUDGE

rs.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.30267 of 2012

Dated this the 1st day of July, 2015

JUDGMENT

The petitioner impugns Exts.P1 to P14. Ext.P1 is the demand notice initiated under the Revenue Recovery Act. Ext.P14 is the reply given to the petitioner's application. The amount demanded in Ext.P1 is Rs.16,51,320/- and interest. The petitioner claims that he has satisfied the above amount.

2. Learned Standing Counsel for the Toddy Workers Welfare Fund Board submits that there are several dues to the Board from the petitioner. It is to be noted that Ext.P1 was raised a quantified demand and if the petitioner had satisfied the entire demand therein, necessarily, no further proceedings can be issued based on that demand. However, if any further liability exists, necessarily, that can be only based on a fresh demand.

3. As far as Exts.P14 is concerned, i.e, only a reply given to the petitioner's application and it cannot be treated as an enforceable demand under law.

In that view of the matter, if any further liability exists, the Board or the Revenue Officials are free to proceed against the petitioner in accordance with law. However, based on Ext.P1, which demands a quantified amount having been satisfied, no action shall be taken against the petitioner.

With the above observation, this writ petition is closed.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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