

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**TUESDAY, THE 13TH DAY OF OCTOBER 2015/21ST ASWINA, 1937**

**WP(C).No. 29645 of 2015 (E)**  
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**PETITIONER:**  
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**SINI MURALI, AGED 36 YEARS,  
W/O. T.V.MURALI, THAIVALAPPIL HOUSE,  
AVANOOR P.O., VARADIAM, THRISSUR.**

**BY ADV. SMT.M.MEENA JOHN**

**RESPONDENTS:**  
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- 1. COMMERCIAL TAX OFFICER (WC & LT),  
COMMERCIAL TAX COMPLEX, POOTHOLE P.O.,  
THRISSUR, PIN-680 004.**
- 2. THEKKUMKARA GRAMA PANCHAYAT,  
THRISSUR, REPRESENTED BY ITS SECRETARY, PIN-695 001.**
- 3. DEPUTY COMMISSIONER,  
COMMERCIAL TAXES, THRISSUR-680 004.**

**R1 & R3 BY GOVERNMENT PLEADER SRI.LIJU V. STEPHEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 13-10-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**sts**

**APPENDIX**

**PETITIONER(S)' EXHIBITS**

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- EXHIBIT P1- THE TRUE COPY OF THE CERTIFICATE OF REGISTRATION DATED 23-10-10 ISSUED TO THE PETITIONER BY THE 1ST RESPONDENT.
- EXHIBIT P2- THE TRUE COPY OF THE LICENSE NO. A5/156/14-15 DATED 5-1-15 ISSUED TO THE PETITIONER BY THE 2ND RESPONDENT.
- EXHIBIT P3- THE TRUE COPY OF THE APPLICATION DATED 04-08-15 SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.
- EXHIBIT P4- THE TRUE COPY OF THE NOTICE DATED 21-01-15 ISSUED BY THE 1ST RESPONDENT.
- EXHIBIT P5- THE TRUE COPY OF THE REPLY DATED 03-08-15 SENT BY THE 1ST RESPONDENT.
- EXHIBIT P6- THE TRUE COPY OF THE LETTER NO. 3298160611/15-16 DATED 06-08-15 ISSUED BY THE 1ST RESPONDENT.
- EXHIBIT P7- THE TRUE COPY OF THE REPLY DATED 01-09-15 SENT BY THE PETITIONER.
- EXHIBIT P8- THE TRUE COPY OF THE JUDGMENT DATED 09-09-15 IN WPC NO. 24293/15 OF THIS HON'BLE HIGH COURT.
- EXHIBIT P9- TRUE COPY OF THE APPLICATION DATED 04/08/15 SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT
- EXHIBIT P10- TRUE COPY OF THE CHALAN DATED 04/08/15
- EXHIBIT P11- TRUE COPY OF THE APPLICATION DATED 12/05/15 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
- EXHIBIT P12- TRUE COPY OF THE LETTER DATED 03/10/2015 SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT

**RESPONDENT(S)' EXHIBITS:**

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NIL

/TRUE COPY/

P.S.TO JUDGE

**A.K.JAYASANKARAN NAMBIAR, J.**

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**W.P.(C).NO.29645 OF 2015 (E)**  
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**Dated this the 13<sup>th</sup> day of October, 2015**

**J U D G M E N T**

The grievance of the petitioner in the writ petition is that although she had approached the 1<sup>st</sup> respondent with an application for registration of a branch, under the Kerala Value Added Tax Act, the said application was not considered by the respondents for want of a renewed panchayat license in favour of the petitioner. It is the case of the petitioner in the writ petition that the petitioner has applied for renewal of the panchayat licence issued by the Panchayat, and going by the provisions of the Kerala Panchayat Raj Act, if no orders are passed in the application, within the stipulated time frame, then the deeming provisions under the Statute enables the petitioner to proceed on the basis that the application for renewal of the license has been granted. Although the petitioner has pointed this out to the 1<sup>st</sup> respondent, it is stated that the 1<sup>st</sup> respondent has not granted the branch registration in view of the fact that no formal orders renewing the panchayat license of the petitioner has been obtained by her.

2. I have heard the learned counsel for the petitioner as also the learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the bar, and taking note of Ext.P10 chalan that has been produced along with the writ petition evidencing payment of necessary fees to support an application for branch registration, I direct the 1<sup>st</sup> respondent to consider the application of the petitioner for branch registration in the light of the observations made above, and taking note of the application submitted by the petitioner for renewal of the panchayat license. The 1<sup>st</sup> respondent shall pass orders on the application filed by the petitioner for branch registration within a period of two weeks from the date of receipt of a copy of this judgment. The petitioner shall produce a copy of the writ petition along with a copy of this judgment before the 1<sup>st</sup> respondent, for further action.

The writ petition is disposed as above.

**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

prp/13/10/15