IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 7TH DAY OF JANUARY 2015/17TH POUSHA, 1936

WP(C).No. 33821 of 2014 (C)

PETITIONER :

K. RAMACHANDRAN
'KAILAS', KALLUMKADAVU, PATHANAPURAM
KOLLAM DISTRICT.

BY ADV. SRI.M.K.CHANDRA MOHANDAS

RESPONDENT(S) :
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1. THE SECRETARY
TAXES DEPARTMENT, GOVERNMENT OF KERALA
THIRUVANANTHAPURAM-695001.

2. SALES TAX OFFICER,
PUNALUR-691018.

R1 & R2 BY GOVT. PLEADER SRI. SHYSON P. MANGUZHA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 07-01-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

Mn

WP(C).No. 33821 of 2014 (C)
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APPENDIX

PETITIONERS' EXHIBITS :

EXT. P1.	**A COPY OF THE CERTIFICATE ISSUED BY THE TAHSILDAR, PATHANAMTHITTA DATED 7-7-2008.**
EXT. P2.	**COPY OF ONE OF THE REPRESENTATION DATED 13-10-2014.**
EXT. P3.	**A COPY OF THE JUDGMENT DATED 12-6-2014 IN WPC NO. 14835/2014 FILED BY K. JACOB.**

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.S. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.33821 OF 2014 (C)

Dated this the 7th day of January, 2015

J U D G M E N T

The petitioner in the above writ petition seeks refund of the amounts paid as Entry Tax under the Kerala Tax on Entry of Goods into Local Areas Act, 1994. A Division Bench of this Court has held the levy to be discriminatory and violative of Article 14, 301 and 304 of the Constitution of India in **Thresiamma Chirayil v. State of Kerala & Others** **- [2007 (1) ILR Kerala 61]**.

2. The learned Government Pleader, however, submits that the State has filed a batch of Special Leave Petitions before the Hon'ble Supreme Court and matters are pending consideration, though there is no interim order passed in the SLPs. It is also brought to my notice that similar petitions numbered as W.P.(C).No.1872/2009 and connected matters, came up for consideration before another Division Bench and on 10.02.2010, an order was passed as follows:

> "As noticed by this Court as per its order dated 4th December, 2009, identical issue is being considered by the Apex Court. Let the petitioner

> move after the decision of the Apex Court and post
> these writ petitions on such motion".

3. However, the learned counsel for the petitioner agrees that the matter can be disposed, leaving the petitioner to approach the respondents for refund or otherwise after the Supreme Court finally decides the issue.

In such circumstances, the above writ petition is disposed with a direction to the respondents to abide by the Supreme Court judgment and in the event of the Hon'ble Supreme Court upholding the judgment of the Division Bench of this Court noticed supra, the petitioner shall be entitled to refund of the amounts, deposited as Entry Tax. Needless to say that on the petitioner moving an application before the respondents with the judgment of the Hon'ble Supreme Court, the same shall be considered expeditiously.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp