

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

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE**

**WEDNESDAY, THE 27TH DAY OF MAY 2015/6TH JYAISHTA, 1937**

**WP(C).No. 37557 of 2008 (U)**  
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**PETITIONER :**  
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**T.V.VIPIN, PROPRIETOR,  
KAIRALI STOCK SUPPLIERS, PERUMBAYIKKAD P.O.  
PEROOR ROAD, KOTTAYAM DISTRICT.**

**BY ADVS.SRI.SHAJI THOMAS PORKKATTIL  
SRI.T.V.VINU**

**RESPONDENTS :**  
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- 1. STATE OF KERALA, REPRESENTED BY THE  
SECRETARY, COMMERCIAL TAXES, GOVT. OF KERALA  
TRIVANDRUM, KERALA.**
- 2. COMMISSIONER OF COMMERCIAL TAXES,  
DEPARTMENT OF COMMERCIAL TAXES, TRIVANDRUM, KERALA.**
- 3. COMMERCIAL TAX OFFICER,  
COMMERCIAL TAXES, ETTUMANOOR, KOTTAYAM DISTRICT.**

**BY GOVERNMENT PLEADER SMT. K.T. LILLY**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
27-05-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**VS**

**WP(C).No. 37557 of 2008 (U)**  
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**ANNEXURE**

**PETITIONER(S)' EXHIBITS :**  
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- EXT.P1 : TRUE PHOTOCOPY OF THE NOTICE DATED 29.11.2008 ISSUED BY THE 3RD RESPONDENT.**
- EXT.P2 : TRUE PHOTOCOPY OF THE OBJECTIONS DATED 6.12.2008 FILED BY THE PETITIONER AGAINST EXT.P2 NOTICE.**
- EXT.P3 : TRUE PHOTOCOPY OF THE ORDER NO.C702/07/CT DATED 15.10.2007**
- EXT.P4 : TRUE PHOTOCOPY OF THE JUDGMENT DATED 3.4.2008 IN W.P. (C) NO.11319/2008.**
- EXT.P5 : TRUE PHOTOCOPY OF THE JUDGMENT DATED 11.4.2008 IN W.P.(C). NO.12707/2008**
- EXT.P6 : THE TEST REPORT DATED 22.8.2006 OF SGS PRIVATE LIMITED, COCHIN**
- EXT.P7 : COPY OF PURCHASE INVOICE MENTIONING THE CENTRAL EXCISE CLASSIFICATION AS 3905 12 90 DATED 10.8.2006**
- EXT.P8 : THE TEST CERTIFICATE DATED 19.5.2006 OF GEO CHEM LABORATORIES (P) LTD., MUMBAI.**
- EXT.P9 : COPIES OF THE TEST CERTIFICATES DATED 7.9.2006 SHRIRAM SCIENTIFIC & INDUSTRIAL RESEARCH FOUNDATION, WHITEFILED, BANGLORE.**

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

**/TRUE COPY/**

**PA TO JUDGE**

**VS**

**A.MUHAMED MUSTAQUE, J**

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**W.P.(C).No.37557 of 2008**  
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Dated this the 27<sup>th</sup> day of May, 2015

**JUDGMENT**

The learned counsel for the petitioner submits that the matter has become infructuous.

Accordingly this writ petition is dismissed as infructuous.

Sd/-

**A.MUHAMED MUSTAQUE  
JUDGE**

VS