

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 28TH FEBRUARY 2007 / 9TH PHALGUNA 1928

OP.No. 14839 of 2002(N)

PETITIONER:

**DR.M.I.SAHADULLAH, S/O.J.M.ILLIAS,
AGED 60 YEARS, RASTANURA-66, R.P.D.MARG,KOWDIYAR,
THIRUVANANTHAPURAM.**

BY ADV. SRI.R.T.PRADEEP.

RESPONDENTS:

- 1. THE STATE OF KERALA, REPRESENTED BY
COMMISSIONER OF TAXES, THIRUVANANTHAPURAM.**
- 2. REGIONAL TRANSPORT AUTHORITY,
OFFICE OF REGIONAL TRANSPORT AUTHORITY,
THIRUVANANTHAPURAM.**

BY SR. GOVERNMENT PLEADER SRI. MOHAMMED RAFIQ.

**THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD
ON 28/02/2007,ALONG WITH W.P.(C). NO. 30442/2006 AND CONNECTED
CASES, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

ORDER ON C.M.P. NO. 24997/2002 IN O.P. NO. 14839/2002

DISMISSED

28/02/2007.

SD/- K. BALAKRISHNAN NAIR, JUDGE.

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE CERTIFICATE DTD. 28/11/2001 CONTAINING THE DETAILS OF PERMANENT GIVING UP OF EMPLOYMENT BY PETITIONER, ISSUED BY THE EMPLOYEE COMPANY.

EXT.P.2: COPY OF THE NO-OBJECTION CERTIFICATE ISSUED BY THE EMPLOYEE COMPANY TO IMPORT THE PRIVATE CAR OF PETITIONER.

EXT.P.3: COPY OF THE CHARGE ORDER DTD. 25/01/2002.

EXT.P.5: COPY OF THE CHELLAN DTD. 25/01/2002 REMITTING THE CUSTOMS DUTY.

EXT.P.5: COPY OF THE RECEIPT DTD. 01/02/2002 EVIDENCING REMITTANCE OF PREMIUM TO INSURANCE COMPANY.

EXT.P.6: COPY OF THE FORM 20.

EXT.P.7: COPY OF THE FORM NO. 60.

//TRUE COPY//

prv.

K.BALAKRISHNAN NAIR, J.

O.P. NO. 14839/2002, W.P.(C) Nos.
25329 & 31210/2004, 12916/2005 and
2412, 12908, 16929, 21531, 26305
& 30442 OF 2006

JUDGMENT

The petitioners in these writ petitions challenge the levy and collection of entry tax. In some cases, the demand has been stayed by this Court. In certain cases, a portion or entire amount of entry tax demanded has been paid pursuant to the interim orders of this Court or otherwise. In such cases, the petitioners claim refund.

2. The point raised by the petitioners is covered in their favour by the decision of the Division Bench of this Court in O.P.No.434/1996 and connected cases. Accordingly, these writ petitions are allowed. The impugned demands are quashed. The bonds executed shall be discharged and the bank guarantees furnished shall be released. The petitioners who claim refund of the amount already paid may move the competent authority, claiming

refund. In that event, the competent authority shall dispose of their claim petitions in accordance with law as expeditiously as possible.

28th February, 2007.

K.BALAKRISHNAN NAIR, JUDGE

nm/