

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE THOTTATHIL B.RADHAKRISHNAN

SATURDAY, THE 30TH JANUARY 2010 / 10TH MAGHA 1931

WP(C).No. 2371 of 2008(G)

PETITIONER(S):

V.P.PAUL, S/O. PHILIP,
VELLASSERY HOUSE, KUNNOTH, KILIANTHARA P.O.,
IRITTY, THALASSERY.

BY ADV. MR.A.K.ABDUL AZEEZ

RESPONDENT(S):

1. TAHSILDAR,
REVENUE RECOVERY, THALASSERY, KANNUR.
2. ADDL. SALES TAX OFFICER,
IND CIRCLE, THALASSERY.

R1 & R2 BY GOVERNMENT PLEADER SMT. T.B.RAMANI

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 30/01/2010, THE COURT ON THE SAME DAY DELIVERED
THE FOLLOWING:

Kss

WPC.NO.2371/2008 G

APPENDIX

PETITIONER'S EXHIBITS:

**P1: COPY OF THE CERTIFICATE ISSUED BY THE AUTHORITY DTD.
27/02/96.**

P2: COPY OF THE PROCEEDINGS OF THE 2ND RESPONDENT DTD. 17/11/2007.

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A. TO JUDGE

Kss

THOTTATHIL B.RADHAKRISHNAN, J.

W.P(C).No.2371 OF 2008

Dated this the 30th day of January, 2010

JUDGMENT

The petitioner challenges the demand for entry tax on motor vehicles imported into the State of Kerala from another state. As of now, the enabling provision does not survive though the matter is stated to be pending before the Apex Court. Under such circumstances, Ext.P2 is quashed with liberty to the Government to ensure proceedings de novo, depending upon the result of the matter pending before the Apex Court. The writ petition is ordered accordingly.

Sd/-

**THOTTATHIL B.RADHAKRISHNAN,
Judge.**

kkb.02/02