

**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)**  
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**PETITIONER(S):**  
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**V.P.PAUL, S/O. PHILIP,  
VELLASSERY HOUSE, KUNNOTH, KILIANTHARA P.O.,  
IRITTY, THALASSERY.**

**BY ADV. MR.A.K.ABDUL AZEEZ**

**RESPONDENT(S):**  
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**1. TAHSILDAR,  
REVENUE RECOVERY, THALASSERY, KANNUR.**

**2. ADDL. SALES TAX OFFICER,  
IIND 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: N I L**

**/TRUE COPY/**

**P.A.TO JUDGE**

**Kss**

**THOTTATHIL B.RADHAKRISHNAN, J.**

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W.P(C).No.2371 OF 2008  
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Dated this the 30<sup>th</sup> 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.**

k kb.02/02