

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MRS. JUSTICE ANU SIVARAMAN

FRIDAY, THE 30TH DAY OF JUNE 2023 / 9TH ASHADHA, 1945

WP(C) NO.27600 OF 2014

PETITIONERS :-

- 1 M/S.SANDRA STEEL FURNITURE
INDUSTRIAL DEVELOPMENT PLOT, VELAKAKODE, THRISSUR,
REPRESENTED BY ITS PROPRIETRIX, DEEPA SEBY
- 2 M.S BIRTH NANO TECH
INDUSTRIAL DEVELOPMENT PLOT, VELAKAKODE, THRISSUR,
REPRESENTED BY ITS MANAGING PARTNER P.S. MIDHUN
- 3 ANJANAM TECHNOLOGIES
INDUSTRIAL DEVELOPMENT PLOT, VELAKAKODE, THRISSUR,
REPRESENTED BY ITS MANAGING PARTNER, P.V. SATYAN
- 4 M/S EBENEZER PRINTPACK PVT LTD
INDUSTRIAL DEVELOPMENT PLOT, VELAKAKODE, THRISSUR,
REPRESENTED BY ITS MANAGING DIRECTOR, WILSON FRANCIS
- 5 M/S SHAHANA INDUSTRIES
INDUSTRIAL DEVELOPMENT PLOT, VELAKAKODE, THRISSUR,
REPRESENTED BY ITS PROPRIETOR, P.K. KAMALUDEEN
- 6 M/S ANITTA POLYMERS
INDUSTRIAL DEVELOPMENT PLOT, VELAKAKODE, THRISSUR,
REPRESENTED BY ITS PROPRIETOR, C.P BABU

BY ADVS.
SRI.DINNY THOMAS
SRI.ALBERT V.JOHN
SRI.JAISHANKAR V.NAIR
SMT.ROSHNI MANUEL

RESPONDENT :-

KAIPPARAMBU GRAMA PANCHAYATH
KAIPPARAMBU, THIRSSUR DISTRICT, PIN - 680 681
REPRESENTED BY ITS SECRETARY

BY ADV SRI.P.C.SASIDHARAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 30.06.2023, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

JUDGMENT

Dated this the 30th day of June, 2023

This writ petition is filed seeking the following reliefs :-

- “(i) a writ of certiorari or other appropriate writ or order quashing Exhibit P2 to P9 demand notices issued by the respondent as illegal and unjust.
- (ii) a declaration that the petitioners units are exempted from the provisions of the Kerala Panchayat Raj Act, 1994 and Rules and that the respondent is not entitled to demand any tax or any fees or any other charges and insist on the petitioners for taking any licenses or seek renewal of any licence as per the provisions of the Kerala Panchayat Raj Act, 1994 and the Rules made thereunder.”

2. The contention raised by the petitioners in the writ petition that the Kerala Panchayat Raj Act, 1994 (for short, 'the 1994 Act') has no application to industrial areas within the State of Kerala as is evident from Section 1(2) of the 1994 Act. Reliance is placed on a decision of this Court in **Pepsico India Holdings Pvt. Ltd. v. State of Kerala** [2007 (2) KLT 835]. It is the contention of the petitioners that the petitioners' industrial establishments are functioning within the industrial development area at Angamali and that the Panchayat has no right to realise tax from the areas in question. Reliance is also placed on orders passed in similar writ petitions by this Court.

3. No counter affidavit has been placed on record in spite of the matter having been pending since October, 2014.

In the above view of the matter and in the light of Section 1(2) of the 1994 Act, this writ petition is allowed. The impugned notices are quashed. However, in case the respondent Panchayat has any contention that the units belonging to the petitioners are amenable to the jurisdiction of the Panchayat, they can issue due licenses pointing out the factual aspects of the matter and proceed in accordance with law.

This writ petition is ordered accordingly.

Sd/-
ANU SIVARAMAN
JUDGE

APPENDIX OF WP(C) 27600/2014

PETITIONER EXHIBITS

EXHIBIT P1	TRUE COPY OF THE GO(MS) NO 74/2001/ID DATED 30-03-2001
EXHIBIT P2	TRUE COPY OF THE DEMAND NOTICE DATED 30-07-2014 ISSUED TO THE 1ST PETITIONER
EXHIBIT P3	TRUE COPY OF THE DEMAND NOTICE DATED 30-07-2014 ISSUED TO THE 2ND PETITIONER
EXHIBIT P4	TRUE COPY OF THE DEMAND NOTICE DATED 30-07-2014 ISSUED TO THE 3RD PETITIONER
EXHIBIT P5	TRUE COPY OF THE DEMAND NOTICE DATED 30-07-2014 ISSUED TO THE 4TH PETITIONER
EXHIBIT P6	TRUE COPY OF THE DEMAND NOTICE DATED 30-07-2014 ISSUED TO THE 5TH PETITIONER
EXHIBIT P7	TRUE COPY OF THE DEMAND NOTICE DATED 30-07-2014 ISSUED TO THE 6TH PETITIONER
EXHIBIT P8	TRUE COPY OF THE DEMAND NOTICE DATED 30-07-2014 ISSUED TO THE 6TH PETITIONER
EXHIBIT P9	TRUE COPY OF THE DEMAND NOTICE DATED 30-07-2014 ISSUED TO THE 6TH PETITIONER
EXHIBIT P10	TRUE COPY OF THE CIRCULAR NO 19/07/LT DATED 16-04-07
EXHIBIT P11	TRUE COPY OF THE INTERIM ORDER IN WPC NO 5716 OF 2009 DATED 25-02-2009
EXHIBIT P12	TRUE COPY OF THE INTERIM ORDER IN WPC NO 9625 OF 2013 DATED 05-04-2013
EXHIBIT P13	TRUE COPY OF THE INTERIM ORDER IN WPC NO 10104 OF 2009 DATED 27-03-2009
EXHIBIT P14	TRUE COPY OF THE INTERIM ORDER IN WPC NO 21833 OF 2011 DATED 10-08-2011