

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

WEDNESDAY, THE 30TH DAY OF MARCH 2016/10TH CHAITHRA, 1938

WP(C).No. 27781 of 2009 (P)

PETITIONER:

K.SREEKUMAR, 'USHUS' HOUSE,
KAZHAKKUTOM, THIRUVANANTHAPURAM.

BY ADV. SRI.M.G.KARTHIKEYAN

RESPONDENTS:

1. STATE OF KERALA, REPRESENTED BY THE
SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM., PIN - 695 001.
2. THE COMMISSIONER OF EXCISE,
THIRUVANANTHAPURAM., PIN - 695 033.
3. THE DISTRICT COLLECTOR,
THIRUVANANTHAPURAM., PIN - 695 043.
4. THE ASSISTANT EXCISE COMMISSIONER,
KOLLAM, PIN - 691 001.
5. THE SUB COLLECTOR, THIRUVANANTHAPURAM.
PIN - 695 043.

R,R1 TO 5 BY ADV. SRI. G. GOPAKUMAR, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
30-03-2016, ALONG WITH W.P.(C) NO. 35496/2009, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

- EXT.P1 : TRUE COPY OF THE ORDER NO.Q4-2229/2000-1 DATED 15.01.2001 PASSED BY THE 4TH RESPONDENT.
- EXT.P2 : TRUE COPY OF THE ORDER NO.XA1-2051/2001 DATED 31.01.2001 ISSUED BY THE SECOND RESPONDENT.
- EXT.P3 : TRUE COPY OF THE JUDGMENT DATED 15.03.2004 OF THIS HON'BLE COURT IN W.P.(C) NO. 40558 OF 2003.
- EXT.P4 : TRUE COPY OF THE REPRESENTATION DATED 27.03.2004 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXT.P5 : TRUE COPY OF THE ARGUMENT NOTES SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXT.P6 : TRUE COPY OF THE NOTICE NO.R5.8730/02-1 DATED 20.12.2004 ISSUED BY THE 3RD RESPONDENT.
- EXT.P7 : TRUE COPY OF THE REPLY DATED 07.01.2005 SENT BY THE PETITIONER TO EXT.P6 SHOW CAUSE NOTICE.
- EXT.P8 : TRUE COPY OF THE ORDER NO.XM1-9624/2002 DATED 28.12.2004 ISSUED BY THE 2ND RESPONDENT.
- EXT.P9 : TRUE COPY OF THE LETTER NO.Q6-183/01 DATED 03.03.2005 OF THE ASSISTANT EXCISE COMMISSIONER, THIRUVANANTHAPURAM.
- EXT.P10 : TRUE COPY OF THE STATEMENT FILED ON BEHALF OF THE 3RD RESPONDENT.
- EXT.P11 : TRUE COPY OF THE JUDGMENT IN W.P.(C) NO.34176/2005 DATED 09.02.2005 OF THIS HON'BLE COURT.
- EXT.P12 : TRUE COPY OF THE REVISION PETITION WITHOUT ITS ANNEXURES FILED BY THE PETITIONER BEFORE THE GOVERNMENT DATED 11.03.2005.
- EXT.P13 : TRUE COPY OF THE APPEAL WITHOUT ITS ANNEXURES FILED BY THE PETITIONER BEFORE THE EXCISE COMMISSIONER DATED 18.02.2005.
- EXT.P14 : TRUE COPY OF THE ORDER NO.XM1-9624/2002 DATED 04.07.2005 OF THE EXCISE COMMISSIONER, TVPM.
- EXT.P15 : TRUE COPY OF THE REVISION PETITION DATED 18.07.2005 WITHOUT ITS ANNEXURES FILED BY THE PETITIONER BEFORE THE GOVERNMENT.
- EXT.P16 : TRUE COPY OF THE JUDGMENT IN W.P.(C) NO. 7711/05-R DATED 30.01.2006 OF THIS HON'BLE COURT.
- EXT.P17 : TRUE COPY OF THE COVERING LETTER DATED 30.09.2005.
- EXT.P18 : TRUE COPY OF THE JUDGMENT IN O.P. NO. 3527 OF 2002-T DATED 11.10.2004 OF THIS HON'BLE COURT.

PETITIONER'S EXHIBITS:

- EXT.P19 : TRUE COPY OF THE JUDGMENT IN R.P. NO. 898 OF 2004-T AGAINST O.P. NO. 3527/2002 DATED 11.10.2004 OF THIS HON'BLE COURT.
- EXT.P20 : TRUE COPY OF THE JUDGMENT IN O.P.NO. 26942 OF 2001-G DATED 24.08.2005 OF THIS HON'BLE COURT.
- EXT.P21 : TRUE COPY OF THE GOVERNMENT LETTER NO.6427/A1/05/TD DATED 27.03.2006.
- EXT.P22 : TRUE COPY OF THE G.O.(MS) NO. 108/08/TD DATED 26.05.2008.
- EXT.P23 : TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE HON'BLE REVENUE MINISTER DATED 07.07.2008.
- EXT.P24 : TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE 4TH RESPONDENT DATED 07.07.2008.
- EXT.P25 : TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE 4TH RESPONDENT DATED 03.10.2008.
- EXT.P26 : TRUE COPY OF THE COVERING LETTER DATED 18.09.2008.
- EXT.P27 : TRUE COPY OF THE JUDGMENT IN W.P.(C) NO. 13185/06 (T) DATED 25.09.2008 OF THIS HON'BLE COURT.
- EXT.P28 : TRUE COPY OF THE GOVERNMENT LETTER NO.47711/S3/08/RD DATED 02.01.2009.
- EXT.P29 : TRUE COPY OF THE ORDER NO.D.DIS.4235/04/A DATED 01.01.2009 OF SUB COLLECTOR, THIRUVANANTHAPURAM.
- EXT.P30 : TRUE COPY OF THE ORDER NO.D.DIS.7033/09 DATED 11.05.2009 OF SUB COLLECTOR, THIRUVANANTHAPURAM.
- EXT.P31 : TRUE COPY OF THE NOTICE NO.Q.6-1883/01 DATED 29.06.2009 OF DEPUTY COMMISSIONER OF EXCISE, KOLLAM.
- EXT.P32 : TRUE COPY OF G.O.(MS) NO.144/09/TD DATED 06.08.2009.
- EXT.P33 : TRUE COPY OF THE JUDGMENT OF THE APEX COURT IN CIVIL APPEAL NO.1541/2009 AND CONNECTED CASES DATED 05.03.2009.
- EXT.P34 : TRUE COPY OF THE APPLICATION DATED 28.03.2011 FOR ONE TIME SETTLEMENT TO CLEAR ABKARI ARREARS.

RESPONDENTS' EXHIBITS:

- EXT.R2(a) : TRUE COPY OF THE DEMAND COLLECTION AND BALANCE STATEMENT AS ON 31.07.2008.

DAMA SESHADRI NAIDU, J.

W.P.(C). Nos. 27781 & 35496 of 2009

Dated this the 30th day of March, 2016.

JUDGMENT

This Court disposes of the writ petitions in the light of the common judgment dated 10.12.2015 in W.P.(C) No. 13570 of 2010 and batch. The respondents shall implement the judicial directive as expeditiously as possible, at any rate, within three months from the date of receipt of a copy of this judgment.

sd/- DAMA SESHADRI NAIDU, JUDGE.

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