

OP NO. 28302/1999

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE MOHAMMED NIAS C.P.

MONDAY, THE 1ST DAY OF APRIL 2024 / 12TH CHAITHRA, 1946

OP NO. 28302 OF 1999

PETITIONER:

M/S.HINDUSTAN LEVER LTD.,
TATAPURAM, ERNAKULAM, KOCHI-682 014, REPRESENTED
BY ITS MANAGER, MR.V.R. NAIR.

BY ADVS.M/S.R.SREEJITH, ARYA ANIL, NILOOFAR O.
NIZAM & ANIL D. NAIR

RESPONDENTS:

- 1 INTELLIGENCE OFFICER,
DEPARTMENT OF COMMERCIAL TAXES, SQUAD NO.1,
SALES TAX COMPLEX, PERUMANOOR, ERNAKULAM.
- 2 APPELLATE ASSISTANT COMMISSIONER OF COMMERCIAL
TAXES,
SALES TAX COMPLEX, PERUMANOOR, ERNAKULAM.
- 3 ASSISTANT COMMISSIONER OF COMMERCIAL TAXES
(ASSMT) ,
SPECIAL CIRCLE, MATTANCHERRY.
- 4 STATE OF KERALA,
REPRESENTED BY ITS CHIEF SECRETARY TO
GOVERNMENT, SECRETARIAT, THIRUVANANTHAPURAM.

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* ADDL.5 THE DEPUTY TAHASILDAR (R.R)
KANAYANNUR TALUK, ERNAKULAM.

*IMPLEADED AS PER ORDER DATED 22.10.2002 IN CMP
51652/02 IN OP.28302/99.

BY GOVERNMENT PLEADER

THIS ORIGINAL PETITION HAVING COME UP FOR ADMISSION
ON 01.04.2024, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

MOHAMMED NIAS C. P. , J.

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O. P. No. 28302 of 1999

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Dated this the 1st day of April, 2024

J U D G M E N T

Fresh notice was issued to the petitioner. Though it was served, there is no representation for the petitioner. Obviously, the matter would have become infructuous. The Original Petition is accordingly closed, without prejudice to the right of the petitioner to seek restoration in case the cause of action, as alleged in the petition, still survives.

Sd/-

MOHAMMED NIAS C. P. ,
JUDGE

MMG

APPENDIX OF OP.NO.28302/1999

PETITIONER'S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE KERALA FINANCE BILL PERTAINING TO AMENDMENT OF ENTRY TAX ACT.
EXHIBIT P2	TRUE COPY OF THE NOTIFICATION ISSUED BY THE GOVERNMENT SRO 216/97 DATED 31- 3-1997.
EXHIBIT P3	TRUE COPY OF THE KERALA FINANCE ACT, 1997 RELATING TO ENTRY TAX ACT.
EXHIBIT P4	TRUE COPY OF THE RETURN FILED BY THE PETITIONER UNDER THE ENTRY TAX ACT FOR APRIL 1997 BEFORE THE 3RD RESPONDENT DATED 8-9-97.
EXHIBIT P5	TRUE COPY OF THE RETURN FILED BY THE PETITIONER UNDER THE ENTRY TAX ACT FOR MAY 1997 BEFORE THE 3RD RESPONDENT DATED NIL.
EXHIBIT P6	TRUE COPY OF THE RETURN FILED BY THE PETITIONER UNDER THE ENTRY TAX ACT FOR JUNE 1997 BEFORE THE 3RD RESPONDENT DT.NIL.
EXHIBIT P7	TRUE COPY OF THE RETURN FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT FOR JULY 1997 DT.12-9-1997.
EXHIBIT P8	TRUE COPY OF THE NOTICES ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 15-2-1999 FOR 1997-98

EXHIBIT P9	TRUE COPY OF THE NOTICE ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 6-2-1999 FOR 1998-99.
EXHIBIT P10	TRUE COPY OF THE NOTICE ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 23.02.1999 FOR 1998-99.
EXHIBIT P11	TRUE COPY OF THE REPLY FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT DATED 12.03.1999.
EXHIBIT P12	TRUE COPY OF THE REPLY FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT DATED 12.03.1999.
EXHIBIT P13	TRUE COPY OF THE REPLY FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT DATED 12.03.1999.
EXHIBIT P14	TRUE COPY OF THE NOTICE ISSUED BY THE INSPG.ASST. COMM(R(INT) TO THE PETITIONER FOR 1997-98 AND 1998-99 DATED 21-05-1999.
EXHIBIT P15	TRUE COPY OF THE REPLY FILED BY THE PETITIONER DATED 11-6-1999.
EXHIBIT P16	TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER DATED 3-9-1999
EXHIBIT P17	TRUE COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT FOR 1997-98 BY THE PETITIONER DATED 07.10.1999.
EXHIBIT P18	TRUE COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT FOR 1998-99 BY THE PETITIONER DATED 7-10-1999.

EXHIBIT P19 TRUE COPY OF THE PETITION FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT
FOR DISPENSING WITH PAYMENT OF PENALTY
FOR ENTERTAINING APPEAL DATED 7-10-
1999 FOR 1997-98

EXHIBIT P20 TRUE COPY OF THE PETITION FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT
FOR DISPENSING WITH PAYMENT OF PENALTY
FOR ENTERTAINING APPEAL DATED 7-10-
1999 FOR 1998-99.

EXHIBIT P21 TRUE COPY OF THE ORDER ISSUED BY THE
SECOND RESPONDENT TO THE PETITIONER
FOR 1997-98 DATED 22-10-1999.

EXHIBIT P22 TRUE COPY OF THE ORDER ISSUED BY THE
SECOND RESPONDENT TO THE PETITIONER
FOR 1998-99 DATED 22-10-1999.

EXHIBIT P23 TRUE COPY OF SUBSIDIARY CHALLAN TO
ASCERTAIN THE TRUE MEANING OF THE
ENTRY, DATED 18.12.97

RESPONDENTS' EXHIBITS:

EXHIBIT R1 TRUE COPY OF NOTIFICATION MARKED AS
EXT.R1 (a)

EXHIBIT R2 TRUE COPY OF THE NOTIFICATION MARKED
AS Ext.R1 (b)