



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

MONDAY, THE 29TH DAY OF JANUARY 2024 / 9TH MAGHA, 1945

WP(C) NO. 16609 OF 2022

PETITIONERS:

- 1 R. JAYAKUMAR,
AGED 58 YEARS,
S/O RAMACHANDRAN PILLAI, ELECTRICIAN GRADE A,
THE KERALA MINERAL AND METALS LIMITED,
RESIDING AT CHELAKATTU HOUSE, KALARI PANMANA,
CHAVARA P.O., KOLLAM - 691583
- 2 SRINIVASAN G,
AGED 51 YEARS, S/O GANDI, OPERATOR GRADE A,
THE KERALA MINERAL AND METALS LIMITED,
RESIDING AT VALIYAPADAM, VILANTHARA P O,
SASTHAMKOTTA, KOLLAM-690521

BY ADVS.
C.S.AJITH PRAKASH
T.K.DEVARAJAN
PAUL C THOMAS
FRANKLIN ARACKAL
M.B.SOORI
BABU M.
NIDHIN RAJ VETTIKKADAN
HAARIS MOOSA
ANCY THANKACHAN

RESPONDENTS:

- 1 UNION OF INDIA
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, JEEVAN DEEP BUILDING, SANSAD MARG,
NEW DELHI-110001
- 2 THE CHAIRMAN,
CENTRAL BOARD OF DIRECT TAXES, NORTH BLOCK,
SECRETARIAT BUILDING, NEW DELHI-110001
- 3 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
INCOME TAX DEPARTMENT, GOVERNMENT OF INDIA, 356,
C R BUILDING, I P ESTATE, NEW DELHI-110002
- 4 THE CHIEF COMMISSIONER OF INCOME TAX,



WP(C) NO. 16609 OF 2022 & Con.cases

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INCOME TAX DEPARTMENT, GOVERNMENT OF INDIA,
CENTRAL REVENUE BUILDING, I.S. PRESS ROAD,
ERNAKULAM-682018

5 THE KERALA MINERAL AND METALS LIMITED,
CHAVARA (A GOVERNMENT OF KERALA ENTERPRISE)
SASTHAMANGALAM, CHAVARA P.O., KOLLAM-691583
REPRESENTED BY THE CHAIRMAN&MANAGING DIRECTOR.

BY ADV.
MANU S., ASG OF INDIA
P.R. AJITH KUMAR-SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 29.01.2024, ALONG WITH WP(C).5445/2022,
5523/2022 AND CONNECTED CASES, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:



WP(C) NO. 16609 OF 2022 & Con.cases

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

MONDAY, THE 29TH DAY OF JANUARY 2024 / 9TH MAGHA, 1945

WP(C) NO. 5445 OF 2022

PETITIONERS:

- 1 GEORGE U.K
AGED 62 YEARS
S/O KOCHOUSOPH, RESIDING AT URAKKADAN HOUSE,
ANGAMALY, ERNAKULAM-683 572.
- 2 THRESIAMMA T.V,
AGED 62 YEARS,
D/O VAREED, RESIDING AT URAKKADAN HOUSE,
ANGAMALY, ERNAKULAM-683 572.
- 3 SICILY M.V,
AGED 62 YEARS
D/O VARGHESE, RESIDING AT NALIATH HOUSE,
KARAYAMPARAMBU KARUKUTTY, ERNAKULAM-683 576.
- 4 PAULY GEORGE,
AGED 63 YEARS
D/O GEORGE, RESIDING AT MALIAKKAL HOUSE,
CHALAMPADAM, IRINGALAKUDA, TRICHURE-680 121.
- 5 LUCY K.R,
AGED 62 YEARS
D/O RAPPAL, RESIDING AT BRAMMAKULATH HOUSE,
VALLAKUNN, KALLETUMKARA, TRICHURE-680 683
- 6 PANKAJAVALLY N,
AGED 63 YEARS
D/O NARAYANAN, RESIDING AT PALLAVI PERL
AVENUE, KOLAZHY, TRICHURE-680 010



WP(C) NO. 16609 OF 2022 & Con.cases

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- 7 PRAVINKUMAR,
AGED 62 YEARS
S/O GOVINDAN, RESIDING AT AISWARIA,
HARINAGAR, POONKUNNAM, TRICHURE-680 002.
- 8 ANITHA E.K,
AGED 63 YEARS
D/O KRISHNAN, RESIDING AT SRUTHILAYAM,
CHOTTUPARA, KILLANNUR, TRICHURE-680 581
- 9 SURESH BABU,
AGED 63 YEARS
S/O KANNAN, RESIDING AT PRANAVAM,
EDAPPALLY, ERNAKULAM-682 024.
- 10 BEENA KUMARI,
AGED 62 YEARS
D/O PANKAJAKSHA MENON, RESIDING AT REVATHY,
SANKARADIL HOUSE, EDAVANAKAD P.O.,
ERNAKULAM-682 502.
- 11 RAJANI NARENDRAN,
AGED 62 YEARS
D/O SURENDRAN, RESIDING AT CHEERANGAT HOUSE,
NEW LANE, NORTH PARAVUR P.O.,
ERNAKULAAM-683 513.

BY ADVS.
C.S.AJITH PRAKASH
T.K.DEVARAJAN
PAUL C THOMAS
BABU M.
NIDHIN RAJ VETTIKKADAN
HAARIS MOOSA
ANCY THANKACHAN

RESPONDENTS:

- 1 UNION OF INDIA
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF
INDIA, MINISTRY OF FINANCE, JEEVAN DEEP



WP(C) NO. 16609 OF 2022 & Con.cases

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BUILDING, SANSAD MARG, NEW DELAHI-110 001

- 2 THE CHAIRMAN,
CENTRAL BOARD OF DIRECT TAXES, NORTH BLOCK,
SECRETARIAT BUILDING, NEW DELHI-110 001
- 3 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
INCOME TAX DEPARTMENT, GOVERNMENT OF INDIA,
356, C R BUILDING, I P ESTATE,
NEW DELHI-110 002
- 4 CHIEF COMMISSIONER OF INCOME TAX,
INCOME TAX DEPARTMENT, GOVERNMENT OF INDIA,
CENTRAL REVENUE BUILDING, I.S PRESS ROAD,
ERNAKULAM-682 018.
- 5 THE STATE BANK OF INDIA LIMITED,
STATE BANK BHAVAN, MADAME CAMA MARG,
MUMBAI-400 021.
REPRESENTED BY ITS MANAGING DIRECTOR

BY ADVS.
MANU S., ASG OF INDIA
JOSEPH RONY JOSE, CGC
P.R. AJITH KUMAR-SC
A.KUMAR
G.MINI(1748)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 29.01.2024, ALONG WITH WP(C).16609/2022 AND
CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:



WP(C) NO. 16609 OF 2022 & Con.cases

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

MONDAY, THE 29TH DAY OF JANUARY 2024 / 9TH MAGHA, 1945

WP(C) NO. 5523 OF 2022

PETITIONERS:

- 1 BABU N.O.,
AGED 62 YEARS,
S/O.OUSEPH, RESIDING AT NALIATH HOUSE,
KARAYAMPARAMBU, KARUKUTTY, ERNAKULAM-683576.
- 2 JOHNSON EMMANUEL,
AGED 63 YEARS,
S/O.CHINNAIAH, RESIDING AT CHINYAS NILAYAM,
VADAMADURAI, COIMBATORE, TAMILNADU-641017.
- 3 VIJAYAN P.M.,
AGED 63 YEARS,
S/O.MADHAVAN, RESIDING AT PALLAVI PERL AVENUE,
KOLAZHY, THRICHURE-680010
- 4 SEBASTIAN K.T.,
AGED 63 YEARS
S/O.THOMAS, RESIDING AT KAIPRAMBATTU HOUSE,
MOOKKANNOOR, ERNAKULAM-683577
- 5 SOMASUNDARAN P.B.,
AGED 63 YEARS,
S/O.BALAKRISHNAN NAIR, RESIDING AT
CHANDRAM HOUSE, MOOKKANNOOR, ERNAKULAM-683577
- 6 BOBY VARGHESE,
AGED 62 YEARS,
S/O.VARGHESE, RESIDING AT THURUTHIYIL HOUSE,
ALLAPRA, VENGOLA, ERNAKULAM-683556.



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- 7 NATARAJAN C.R.,
AGED 63 YEARS
S/O.RANGANATHAN, RESIDING AT D NO.2/9,
TVS NAGAR, KAVUNDAPALAYAM, COIMBATORE,
TAMILNADU -641030.
- 8 VIJAYAN P.K.,
AGED 63 YEARS,
S/O.BALAKRISHNA MENON, RESIDING AT1 G H,
KRISHNA, GURUVAYOOR, THRICHURE-680101.
- 9 GOVINDARAJAN,
AGED 63 YEARS,
S/O.VISWANATH, RESIDING AT SARADA KRIPA,
TATABAD, COIMBATORE, TAMILNADU-641017.
- 10 VARGHESE M.M.,
AGED 62 YEARS,
S/O.M.J. MATHEW, RESIDING AT MOOLAN HOUSE,
OLANADU, VARAPPUZHA P.O., ERNAKULAM-683517.
- 11 SHIBUKUMAR N.,
AGED 62 YEARS
S/O.RAMAKRISHNAN, RESIDING AT NIVANATHUPARAMBIL
HOUSE, KOMBANADU P.O., ERNAKULAM-683546
- 12 THOMAS MATHEW,
AGED 62 YEARS,
S/O.MATHEW, RESIDING AT THEKKEKARA HOUSE,
THOTTAKKATTUKARA, ALUVA-683108.

BY ADVS.

C.S.AJITH PRAKASH

T.K.DEVARAJAN

PAUL C THOMAS

BABU M.

NIDHIN RAJ VETTIKKADAN

HAARIS MOOSA

ANCY THANKACHAN



WP(C) NO. 16609 OF 2022 & Con.cases

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RESPONDENTS:

- 1 UNION OF INDIA
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF
INDIA, MINISTRY OF FINANCE, JEEVAN DEEP
BUILDING, SANSAD MARG, NEW DELHI - 110001.
- 2 THE CHAIRMAN
CENTRAL BOARD OF DIRECT TAXES, NORTH BLOCK,
SECRETARIAT BUILDING, NEW DELHI-110001.
- 3 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
INCOME TAX DEPARTMENT, GOVERNMENT OF INDIA,
356, C.R.BUILDING, I P ESTATE, NEW DELHI-
110002.
- 4 CHIEF COMMISSIONER OF INCOME TAX
INCOME TAX DEPARTMENT,
GOVERNMENT OF INDIA, CENTRAL REVENUE BUILDING,
I.S. PRESS ROAD, ERNAKULAM-682 018.
- 5 THE FEDERAL BANK LIMITED,
FEDERAL TOWERS, P.O.BOX NO.103, ALUVA,
ERNAKULAM-683101,
REPRESENTED BY ITS MANAGING DIRECTOR.

BY ADVS.
MANU S., ASG OF INDIA
P.R. AJITH KUMAR-SC
NAVANEETH.N.NATH
JACOB P.ALEX
JOSEPH P.ALEX
MANU SANKAR P.
AMAL AMIR ALI

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 29.01.2024, ALONG WITH WP(C).16609/2022 AND
CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:



WP(C) NO. 16609 OF 2022 & Con.cases

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

MONDAY, THE 29TH DAY OF JANUARY 2024 / 9TH MAGHA, 1945

WP(C) NO. 28983 OF 2021

PETITIONERS:

- 1 RAMESAN P.A.,
AGED 58 YEARS, S/O. ARAVINDAKSHAN NAIR, SENIOR
MANAGER (RETIRED), THE KERALA CO-OPERATIVE MILK
MARKETING FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004.
- 2 MURALEEDHARA DAS M.,
AGED 60 YEARS, S/O. MADHAVAN C.K, MANAGING
DIRECTOR (RETIRED), THE KERALA CO-OPERATIVE
MILK MARKETING FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004.
RESIDING AT MANASA, NORTH GATE,
ETTUMANOOR P.O, KOTTAYAM - 686631.
- 3 VIJAYAKUMAR K.S.,
AGED 64 YEARS,
S/O. KRISHNAN NAIR, MANAGING DIRECTOR (RETIRED)
THE KERALA CO-OPERATIVE MILK MARKETING
FEDERATION LTD, PATTOM, THIRUVANANTHAPURAM -
695004. RESIDING AT AMBADI, CNRA A 56/1,
CHITRA NAGAR, POOJAPURA P.O,
THIRUVANANTHAPURAM - 695012.
- 4 CHANDRASEKHARAN A.,
AGED 63 YEARS, S/O. ANDY K, ASSISTANT MANAGER
(RETIRED), THE KERALA CO-OPERATIVE MILK
MARKETING FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004.
RESIDING AT SA HOMES, T2/B5, JEWEL 3 PREMIUM
APARTMENTS, KALLEPULLY P.O, PALAKKAD - 678005.



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- 5 SALIM V.S.,
AGED 62 YEARS,
S/O.M.K. KASIM, ASSISTANT MANAGER (RETIRED),
THE KERALA CO-OPERATIVE MILK MARKETING
FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004. RESIDING AT
VALAYIL HOUSE, PUNNAPRA P.O, ALEPPY - 688004.
- 6 JAYAPRAKASH K.N.,
AGED 59 YEARS,
S/O. NARAYANAN NAIR, MANAGER (RETIRED),
THE KERALA CO-OPERATIVE MILK MARKETING
FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004. RESIDING AT
SUDARSANAM, VNRA 15 A, MUKKOLA, KALLAYAM P.O,
THIRUVANANTHAPURAM - 695043.
- 7 GEORGE THOMAS,
AGED 59 YEARS,
S/O. OMMEN JOSEPH, MANAGER (RETIRED),
THE KERALA CO-OPERATIVE MILK MARKETING
FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004. , RESIDING AT
SHALOM PNRA G5, SUBHASG NAGAR LANE, MEDICAL
COLLEGE P.O, THIRUVANANTHAPURAM - 695011.
- 8 SATHYANARAYANAN K.,
AGED 59 YEARS,
S/O. KESAVA PANICKER, MANAGER (RETIRED),
THE KERALA CO-OPERATIVE MILK MARKETING
FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004. RESIDING AT
SREELASYAM, ATHANI ROAD, VANCHIYOOR,
THIRUVANANTHAPURAM - 695035.
- 9 JAYACHANDRAN V.,
AGED 60 YEARS,
S/O. VELANDY R, MANAGER (RETIRED),
THE KERALA CO-OPERATIVE MILK MARKETING
FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004. RESIDING AT



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VADAKKECHALA, MUTHALAMADA, GOVINDARAPUM P.O,
PALAKKAD - 678507.

- 10 MARY SAMUEL,
AGED 60 YEARS,
D/O. SAMUEL K.G, MANAGER (RETIRED),
THE KERALA CO-OPERATIVE MILK MARKETING
FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004. RESIDING AT
KANIYAMPARAMBIL HOUSE, AREKUZHI ROAD,
ANGAMALY P.O, PALAKKAD - 683572.
- 11 GEEVARGHIS T.V.,
AGED 58 YEARS,
S/O. VARGHESE T.V, SENIOR MANAGER (RETIRED),
THE KERALA CO-OPERATIVE MILK MARKETING
FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004. RESIDING AT
THEKKEKARA, PLOT NO. 61, NEHRU NAGAR,
KURIACHIRA, TRICHURE - 680006.
- 12 KESAVAN N.V.
AGED 61 YEARS
S/O. NEELAKANTAN NAMBIAR, SENIOR MANAGER
(RETIRED), THE KERALA CO-OPERATIVE MILK
MARKETING FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004. RESIDING AT FLAT
NO. D1, ATHULYA GARDENS, MANKAVE, KOZHIKODE -
673007.
- 13 CHANDRALAL C.S.,
AGED 59 YEARS,
S/O. SIVADAS, TECHNICIAN (RETIRED),
THE KERALA CO-OPERATIVE MILK MARKETING
FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004. RESIDING AT
CHAKKUPARAMBU, PAZHAVEED, ALAPPUZHA - 688009.
- 14 MANOHARAN K.K.,
S/O. KUNJUNNI, TECHNICIAN (RETIRED),
THE KERALA CO-OPERATIVE MILK MARKETING



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FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004. RESIDING AT
VIJAYABHAVAN, PUNNAPRA P.O, ALAPPUZHA - 688005.

- 15 UNNIKRISHNAN V.,
AGED 59 YEARS,
S/O. VELAYUDHAN PILLAI, TECHNICIAN (RETIRED),
THE KERALA CO-OPERATIVE MILK MARKETING
FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004., RESIDING AT
KANJIRAMKADU, KARUMADY, AMBALAPPUZHA P.O,
PIN - 688564.
- 16 PRASAD KUMAR S.U.,
AGED 61 YEARS,
S/O. UNNIKRISHNAN NAIR, TECHNICIAN (RETIRED),
THE KERALA CO-OPERATIVE MILK MARKETING
FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004. RESIDING AT
PRASADAM, KIZHCHERIMEL, CHENGANOOR P.O,
PIN - 658859.
- 17 SURESHKUMAR R.,
AGED 58 YEARS,
S/O. RAMACHANDRAN NAIR, MANAGING DIRECTOR IN
CHARGE (RETIRED), THE KERALA CO-OPERATIVE MILK
MARKETING FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004. RESIDING AT
VALLIATH BHAVAN, KARAKKAD P.O, CHENGANOOR,
ALAPPUZHA - 689504.
- 18 SURESH S.,
AGED 60 YEARS,
S/O. SUKUMARAN NAIR, ASSISTANT MANAGER
(RETIRED), THE KERALA CO-OPERATIVE MILK
MARKETING FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004. RESIDING AT
KUCHIVILANGAM, KARUKUTTY P.O,
ERNAKULAM - 683576.
- 19 KOSHY CHERIAN,
AGED 63 YEARS,



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- S/O. CHERIYAN, ACCOUNTS OFFICER (RETIRED),
THE KERALA CO-OPERATIVE MILK MARKETING
FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004. RESIDING AT KANNEL
PUTHENVEEDU, PATHIYOOR P.O, ALAPPUZHA - 690508.
- 20 SHERAFF K.S.,
AGED 59 YEARS,
S/O. SULAIMAN, TECHNICIAN (RETIRED),
THE KERALA CO-OPERATIVE MILK MARKETING
FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004. RESIDING AT
ALSABAH, GOVERNMENT MUSLIM GLPS, PUNNAPRA P.O,
ALAPPUZHA - 688004.
- 21 KURIAN T.K.,
AGED 61 YEARS,
S/O. ABRAHAM KURUVILA, ASSISTANT MANAGER
(RETIRED), THE KERALA CO-OPERATIVE MILK
MARKETING FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004. RESIDING AT
THEVARADITIL, THACHAKUNNU, PUTHUPALLY P.O,
KOTTAYAM - 686011.
- 22 RAJU K.A.,
AGED 63 YEARS,
S/O. AYYAPPAN ACHARI, MANAGER (RETIRED),
THE KERALA CO-OPERATIVE MILK MARKETING
FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004. RESIDING AT
SREERAGAM, SANATHANAPURAM P.O,
ALAPPUZHA - 688003.
- 23 RATHEESAN M.K.,
AGED 61 YEARS,
ASSISTANT MANAGER (RETIRED), THE KERALA CO-
OPERATIVE MILK MARKETING FEDERATION LTD,
PATTOM, THIRUVANANTHAPURAM - 695004.
RESIDING AT VIGNESWAR, KURUVA, KATALAYI P.O,
KANNUR - 670003.
- 24 HARIDAS P.P.,



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- AGED 61 YEARS, S/O. PONNAPPAN AHCARY, MANAGER (RETIRED), THE KERALA CO-OPERATIVE MILK MARKETING FEDERATION LTD, PATTOM, THIRUVANANTHAPURAM - 695004. RESIDING AT PATTAPARAMBIL, CHIYARAM P.O, TRICHUR - 680026.
- 25 SUKUMARAN K.K.,
AGED 59 YEARS, S/O.PAPPAN KUNJANA, ASSISTANT MANAGER (RETIRED), THE KERALA CO-OPERATIVE MILK MARKETING FEDERATION LTD, PATTOM, THIRUVANANTHAPURAM - 695004. RESIDING AT ARYA BHAVAN, KIZHAKKENCHERY P.O, PALAKKAD - 678684.
- 26 THOMAS P.T.,
AGED 58 YEARS, S/O. PAPPAN KUNJANA, SR. MANAGER (RETIRED), THE KERALA CO-OPERATIVE MILK MARKETING FEDERATION LTD, PATTOM, THIRUVANANTHAPURAM - 695004. RESIDING AT PULLAT HOUSE, PUNNATHARA WEST P.O, ETTUMANOOR - 686631.
- 27 GEORGE THOMAS P.T.,
AGED 60 YEARS, S/O. PAPPAN KUNJANA, MANAGER (RETIRED), THE KERALA CO-OPERATIVE MILK MARKETING FEDERATION LTD, PATTOM, THIRUVANANTHAPURAM - 695004. RESIDING AT BETHLEHAM, UTRA -60, UNICHIRATHAIKAVU, CHANGAMPUZHA NAGAR, ERNAKULAM - 682033.
- 28 SAJEENDRAN T.V.,
AGED 58 YEARS, S/O. BALAKRISHNAN NAIR, SR. MANAGER (RETIRED), THE KERALA CO-OPERATIVE MILK MARKETING FEDERATION LTD, PATTOM, THIRUVANANTHAPURAM - 695004. RESIDING AT SREELAKAM, DHARMADAM P.O, THALASSERY, KANNUR - 670106.
- 29 GEORGEKUTTY K.K.,
AGED 59 YEARS, S/O. KURIAKOSE K.P, ASSISTANT MANAGER (RETIRED), THE KERALA CO-OPERATIVE MILK MARKETING FEDERATION LTD, PATTOM, THIRUVANANTHAPURAM - 695004. RESIDING AT



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KAVALAKKAL, ELLIKAD P.O, MALAPPURAM - 679331.

- 30 AJITHKUMAR K.R.,
AGED 61 YEARS, S/O. RAMAKRISHNAPILLAI,
ASSISTANT MANAGER (RETIRED), THE KERALA CO-
OPERATIVE MILK MARKETING FEDERATION LTD,
PATTOM, THIRUVANANTHAPURAM - 695004. RESIDING
AT KURUPPAYINTAYATH, EDAYARANMULA P.O,
KOZHENCHERY, PATHANAMTHITTA - 689532.
- 31 JANARDHANAN E.V.,
AGED 63 YEARS, S/O. RAMAKRISHNAPILLAI, MANAGER
(RETIRED), THE KERALA CO-OPERATIVE MILK
MARKETING FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004. RESIDING AT
EDATHARA, SOUPRNIKA, REGENCY GARDENS,
KUTTANELLORE P.O, TRICHUR - 680014.
- 32 PUSHPAN G,
AGED 59 YEARS, S/O. GOPALAN, TECHNICIAN
(RETIRED), THE KERALA CO-OPERATIVE MILK
MARKETING FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004. RESIDING AT
CHILKLAMADAM, VANDANAM P.O,
ALAPPUZHA - 688005.
- 33 SURESH R.,
AGED 59 YEARS, S/O. RAGHAVAN NAIR, MANAGER
(RETIRED), THE KERALA CO-OPERATIVE MILK
MARKETING FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004. RESIDING AT
SOUPARNIKA, PATHIRIPPADAM P.O,
MALAPPURAM - 679334.
- 34 LALY M.J.,
AGED 61 YEARS, D/O. VARKEY YACOB,
ASSISTANT OFFICER (RETIRED), THE KERALA CO-
OPERATIVE MILK MARKETING FEDERATION LTD,
PATTOM, THIRUVANANTHAPURAM - 695004.
RESIDING AT KAIMALIL, KARIKODU,
PERUVA P.O, PIN - 686610.



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- 35 RAMANI K.P.,
AGED 61 YEARS, D/O. PARAMESWARAN NAIR,
JR. SUPDT (RETIRED),
THE KERALA CO-OPERATIVE MILK MARKETING
FEDERATION LTD, PATTOM,
THIRUVANANTHAPURAM - 695004., RESIDING AT
PONNEMKANDATH, RAMACHANDRAN MASTER ROAD,
VARANDARAPPALLY P.O, TRICHUR - 680303.
- 36 THOMAS K.T.,
AGED 62 YEARS, S/O. THOMAS K.M, MANAGING
DIRECTOR IN CHARGE (RETIRED), THE KERALA CO-
OPERATIVE MILK MARKETING FEDERATION LTD,
PATTOM, THIRUVANANTHAPURAM - 695004. RESIDING
AT NIRVRITHI, KALANTHHAZHAM, CHELAVOOR P.O,
KOZHIKODE - 673571.
- 37 SURESH CHANDRAN K.R.,
AGED 60 YEARS, S/O. RAGHAVAN PILLAI, MANAGING
DIRECTOR IN CHARGE (RETIRED), THE KERALA CO-
OPERATIVE MILK MARKETING FEDERATION LTD,
PATTOM, THIRUVANANTHAPURAM - 695004. RESIDING
AT NIRVRITHI, KALANTHHAZHAM, CHELAVOOR P.O,
KOZHIKODE - 673571.
- 38 MURALEEDHARAN NAIR,
AGED 61 YEARS,
ASSISTANT MANAGER (RETIRED), THE KERALA CO-
OPERATIVE MILK MARKETING FEDERATION LTD,
PATTOM, THIRUVANANTHAPURAM - 695004. RESIDING
AT KRISHNAJALI, SRINGERI ROAD, KALADY P.O,
ERNAKULAM - 683574.

BY ADVS.
C.S.AJITH PRAKASH
T.K.DEVARAJAN
FRANKLIN ARACKAL
PAUL C THOMAS
M.B.SOORI
BABU M.
ANCY THANKACHAN
NIDHIN RAJ VETTIKKADAN



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RESPONDENTS:

- 1 UNION OF INDIA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF
INDIA, MINISTRY OF FINANCE, NEW DELHI - 110001.
- 2 THE CHAIRMAN,
CENTRAL BOARD OF DIRECT TAXES, NORTH BLOCK,
SECRETARIAT BUILDING, NEW DELHI - 110001.
- 3 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
INCOME TAX DEPARTMENT, GOVERNMENT OF INDIA,
356, C.R. BUILDING, I.S. PRESS ESTATE,
NEW DELHI - 110002.
- 4 CHIEF COMMISSIONER OF INCOME TAX,
INCOME TAX DEPARTMENT, GOVERNMENT OF INDIA,
CENTRAL REVENUE BUILDING, I.S. PRESS ROAD,
ERNAKULAM - 682018.
- 5 THE KERALA CO-OPERATIVE MILK MARKETING
FEDERATION LTD.
PATTOM, THIRUVANANTHAPURAM - 695004,
REPRESENTED BY ITS MANAGING DIRECTOR.

BY ADVS.
P.R. AJITH KUMAR-SC
MANU S., ASG OF INDIA
LATHA ANAND

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 29.01.2024, ALONG WITH WP(C).16609/2022 AND
CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:



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JUDGMENT

[WP(C) Nos.16609/2022, 5445/2022, 5523/2022, 28983/2021]

Heard the learned counsel appearing for the petitioners and also the respective learned counsel appearing for the respondents.

2. The petitioners are retired employees of the 5th respondent. All the petitioners retired before 01.04.2023. These writ petitions have been filed mainly seeking for a writ, order or direction in the nature of mandamus commanding the respondent Authorities to review the income limit for taxing purposes on earned leave salary under Section 10AA(ii) of the Income Tax Act 1961 with retrospective effect, inasmuch as after 2002 there has been no revision of the income limit for the purposes of exemption on encashment of earned leave salary under Section 10(10AA)(ii) of the Income Tax Act.



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3. Section (10AA)(ii) of the Income Tax Act on reproduction reads as under:

“(10AA) (i) (ii) any payment of the nature referred to in sub-clause (i) received by an employee, other than an employee of the Central Government or a State Government, in respect of so much of the period of earned leave at his credit at the time of his retirement whether on superannuation or otherwise as does not exceed ten months, calculated on the basis of the average salary drawn by the employee during the period of ten months immediately preceding his retirement whether on superannuation or otherwise, subject to such limit as the Central Government may, by notification in the Official Gazette, specify in this behalf having regard to the limit applicable in this behalf to the employees of that Government: Provided that where any such payments are received by an employee from more than one employer in the same previous year, the aggregate amount exempt from income-tax under this subclause shall not exceed the limit so specified: Provided further that where any such payment or payments was or were received in any one or more earlier



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previous years also and the whole or any part of the amount of such payment or payments was or were not included in the total income of the assessee of such previous year or years, the amount exempt from income-tax under this subclause shall not exceed the limit so specified, as reduced by the amount or, as the case may be, the aggregate amount not included in the total income of any such previous year or years. Explanation.—For the purposes of sub-clause (ii),— the entitlement to earned leave of an employee shall not exceed thirty days for every year of actual service rendered by him as an employee of the employer from whose service he has retired;”

4. It is the prerogative of the Government to fix the limit of income of encashment of earned leave salary for the purposes of exemption from payment of income tax. Unless the Government issues the notification fixing the limit of income for earned leave salary, an employee cannot claim exemption from payment of income tax on encashment of earned leave up to 300 days. The last notification was issued on 31.05.2002, and the



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Government did not thereafter issue a notification despite there having been three pay revisions. The latest notification is only in 2023, wherein the upper limit has been fixed as Rs.25 lakhs, taking the highest salary of the cabinet secretary, i.e., Rs.2.5 lakhs per month.

5. The Government should have revised the upper limit, which was fixed under the notification of 2002 as Rs.3 lakhs taking into consideration the three pay revisions. However, the Government has not done so. The petitioners all stood retired before the latest notification, which has been issued fixing the upper limit as Rs.25 lakhs for exemption from payment of earned leave income. The employer has also deducted the admissible tax above Rs.3 lakhs from the petitioners. At this distant point of time, this Court, considering the limitation on the power of the Court as well as the doctrine of separation of powers, cannot issue a mandamus to the respondent Authorities to revise the



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upper limit of the encashment of earned leave for granting exemption from payment of the income tax with retrospective effect. Issuance of notification, as provided in the provision, is in the realm of the powers of the Executive.

6. Learned Standing Counsel for the Revenue, submits that, in fact, in one of the cases, the Delhi High Court has directed the Government to consider revision of the upper limit. However, the Government has issued the notification only in the year 2023, which is applicable with effect from 01.04.2023.

7. In view thereof, the Court, though, has sympathy with the petitioners, but considering the limitation on powers of the Court, this Court is unable to issue a writ of mandamus commanding the respondents to revise the upper limit in respect of the employees who retired before 01.04.2023. This is in the realm of policy decision, which is to be taken by the Executive.



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8. Thus, these writ petitions are disposed of with liberty to the petitioners to approach the Government for the reliefs sought for in these writ petitions, and the Government may take a decision on their representations.

Pending interlocutory application, if any, in these present writ petitions stands dismissed.

Sd/-

DINESH KUMAR SINGH
JUDGE



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APPENDIX OF WP(C) 5445/2022

PETITIONER EXHIBITS

- Exhibit P1 A TRUE COPY OF THE RELEVANT PORTION
(SECTION 10(AA) (10 & 10(AA) (11) OF THE
INCOME TAX ACT, 1961
- Exhibit P2 A TRUE COPY OF THE NOTIFICATION NO 123
ISSUED BY THE INCOME TAX DEPARTMENT
DATED 31.5.2002
- Exhibit P3 A TRUE COPY OF THE PROPOSAL ORIGINATED
BY THE UNDER SECRETARY (ITA.1) OF CBDT
IN 2002 FOR ENHANCING THE LIMIT TO 3
LAKHS UNDER SECTION 10 A (II) OF THE
INCOME TAX ACT, 1961
- Exhibit P4 A TRUE COPY OF THE NOTIFICATION NO S.O
553 (E) DATED 8.6.1998 ISSUED BY THE
INCOME TAX DEPARTMENT
- Exhibit P5 A TRUE COPY OF THE NOTIFICATION NO S.O
249 (E) DATED 26.3.1996 ISSUED BY THE
INCOME TAX DEPARTMENT
- Exhibit P6 A TRUE COPY OF THE NOTIFICATION NO S.O
1015 (E) DATED 27.11.1998 ISSUED BY
THE INCOME TAX DEPARTMENT
- Exhibit P7 A TRUE COPY OF THE PAY SLIP OF THE 1ST
PETITIONER ISSUED BY THE 5TH
RESPONDENT AT THE TIME OF RETIREMENT
- Exhibit P8 A TRUE COPY OF THE PAY SLIP OF THE 2ND
PETITIONER ISSUED BY THE 5TH
RESPONDENT AT THE TIME OF RETIREMENT
- Exhibit P9 A TRUE COPY OF THE PAY SLIP OF THE 3RD
PETITIONER ISSUED BY THE 5TH
RESPONDENT AT THE TIME OF RETIREMENT



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APPENDIX OF WP(C) 5523/2022

PETITIONER EXHIBITS

hgf

- Exhibit P1 A TRUE COPY OF THE RELEVANT PORTION
(SECTION 10(AA) (1) AND 10(AA) (II) OF
THE INCOME TAX ACT, 1961
- Exhibit P2 A TRUE COPY OF THE NOTIFICATION NO 123
ISSUED BY THE INCOME TAX DEPARTMENT
DATED 31-05-2002
- Exhibit P3 A TRUE COPY OF THE PROPOSAL ORIGINATED
BY THE UNDER SECRETARY (ITA 1) OF CBDT
IN 2002 FOR ENHANCING THE LIMITED TO 3
LAKHS UNDER SECTION 10 A (II) OF THE
INCOME TAX ACT 1961
- Exhibit P4 A TRUE COPY OF THE NOTIFICATION NO S.O
553(E) DATED 08-06-1988 ISSUED BY THE
INCOME TAX DEPARTMENT
- Exhibit P5 A TRUE COPY OF THE NOTIFICATION NO.
S.O 249 (E) DATED 26-03-1996 ISSUED BY
THE INCOME TAX DEPARTMENT
- Exhibit P6 A TRUE COPY OF THE NOTIFICATION NO S.O
1015 (E) DATED 27-11-1998 ISSUED BY
THE INCOME TAX DEPARTMENT
- Exhibit P7 A TRUE COPY OF THE PAY SLIP OF THE 1ST
PETITIONER ISSUED BY THE 5TH
RESPONDENT AT TIME OF RETIREMENT
- Exhibit P8 A TRUE COPY OF THE PAY SLIP OF THE 2ND
PETITIONER ISSUED BY THE 5TH
RESPONDENT AT THE TIME OF RETIREMENT
- Exhibit P9 A TRUE COPY OF THE PAY SLIP OF THE 3RD
PETITIONER ISSUED BY THE 5TH
RESPONDENT AT THE TIME OF RETIREMENT



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Exhibit P10

*A TRUE COPY OF THE PAY SLIP OF THE 4TH
PETITIONER ISSUED BY THE 5TH
RESPONDENT AT THE TIME OF RETIREMENT*

Exhibit P11

*A TRUE COPY OF THE PAY SLIP OF THE 5TH
PETITIONER ISSUED BY THE 5TH
RESPONDENT AT THE TIME OF RETIREMENT*



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APPENDIX OF WP(C) 28983/2021

PETITIONER EXHIBITS

- Exhibit P1 A TRUE COPY OF THE RELEVANT PORTION
(CLAUSE 10(AA) (I) & 10 (AA) (II) OF THE
INCOME TAX ACT, 1961.
- Exhibit P2 A TRUE COPY OF THE NOTIFICATION NO.
123 DATED 31.05.2002 ISSUED BY THE 2ND
RESPONDENT.
- Exhibit P3 A TRUE COPY OF THE NOTIFICATION NO.
S.O.553 E DATED 08.06.1998 ISSUED BY
THE 2ND RESPONDENT.
- Exhibit P4 A TRUE COPY OF THE NOTIFICATION NO.
S.O. 249 E DATED 26.03.1996 ISSUED BY
THE 2ND RESPONDENT.
- Exhibit P5 A TRUE COPY OF THE NOTIFICATION NO.
S.O.1015(E) DATED 27.11.1998 ISSUED BY
THE 2ND RESPONDENT.
- Exhibit P6 A TRUE COPY OF THE PAY SLIP OF THE 1ST
PETITIONER ISSUED BY THE 5TH
RESPONDENT AT THE TIME OF RETIREMENT.
- Exhibit P7 A TRUE COPY OF THE PAY SLIP OF THE 2ND
PETITIONER ISSUED BY THE 5TH
RESPONDENT AT THE TIME OF RETIREMENT.
- Exhibit P8 A TRUE COPY OF THE PAY SLIP OF THE 3RD
PETITIONER ISSUED BY THE 5TH
RESPONDENT AT THE TIME OF RETIREMENT.
- Exhibit P9 A TRUE COPY OF THE PAY SLIP OF THE 4TH
PETITIONER ISSUED BY THE 5TH
RESPONDENT AT THE TIME OF RETIREMENT.



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- Exhibit P10* A TRUE COPY OF THE PAY SLIP OF THE 5TH PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.
- Exhibit P11* A TRUE COPY OF THE PAY SLIP OF THE 6TH PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.
- Exhibit P12* A TRUE COPY OF THE PAY SLIP OF THE 7TH PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.
- Exhibit P13* A TRUE COPY OF THE PAY SLIP OF THE 8TH PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.
- Exhibit P14* A TRUE COPY OF THE PAY SLIP OF THE 9TH PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.
- Exhibit P15* A TRUE COPY OF THE PAY SLIP OF THE 10TH PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.
- Exhibit P16* A TRUE COPY OF THE PAY SLIP OF THE 11TH PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.
- Exhibit P17* A TRUE COPY OF THE PAY SLIP OF THE 12TH PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.
- Exhibit P18* A TRUE COPY OF THE PAY SLIP OF THE 13TH PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.
- Exhibit P19* A TRUE COPY OF THE PAY SLIP OF THE 14TH PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.



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- Exhibit P20 A TRUE COPY OF THE PAY SLIP OF THE
15TH PETITIONER ISSUED BY THE 5TH
RESPONDENT AT THE TIME OF RETIREMENT.
- Exhibit P21 A TRUE COPY OF THE PAY SLIP OF THE
16TH PETITIONER ISSUED BY THE 5TH
RESPONDENT AT THE TIME OF RETIREMENT.
- Exhibit P22 A TRUE COPY OF THE PAY SLIP OF THE
17TH PETITIONER ISSUED BY THE 5TH
RESPONDENT AT THE TIME OF RETIREMENT.
- Exhibit P23 A TRUE COPY OF THE PAY SLIP OF THE
18TH PETITIONER ISSUED BY THE 5TH
RESPONDENT AT THE TIME OF RETIREMENT.
- Exhibit P24 A TRUE COPY OF THE PAY SLIP OF THE
19TH PETITIONER ISSUED BY THE 5TH
RESPONDENT AT THE TIME OF RETIREMENT.
- Exhibit P25 A TRUE COPY OF THE PAY SLIP OF THE
20TH PETITIONER ISSUED BY THE 5TH
RESPONDENT AT THE TIME OF RETIREMENT.
- Exhibit P26 A TRUE COPY OF THE PAY SLIP OF THE
21ST PETITIONER ISSUED BY THE 5TH
RESPONDENT AT THE TIME OF RETIREMENT.
- Exhibit P27 A TRUE COPY OF THE PAY SLIP OF THE
22ND PETITIONER ISSUED BY THE 5TH
RESPONDENT AT THE TIME OF RETIREMENT.
- Exhibit P28 A TRUE COPY OF THE PAY SLIP OF THE
23RD PETITIONER ISSUED BY THE 5TH
RESPONDENT AT THE TIME OF RETIREMENT.



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APPENDIX OF WP(C) 16609/2022

PETITIONER EXHIBITS

- Exhibit P1 A TRUE COPY OF THE RELEVANT PORTION
(SECTION 10(10AA) (1) & 10(10AA) (II))
OF THE INCOME TAX ACT, 1961
- Exhibit P2 A TRUE COPY OF THE NOTIFICATION NO.123
ISSUED BY THE INCOME TAX DEPARTMENT
DATED 31.05.2002
- Exhibit P3 A TRUE COPY OF THE PROPOSAL ORIGINATED
BY THE UNDER SECRETARY (ITA.I) OF
CENTRAL BOARD OF DIRECT TAXES,
DEPARTMENT OF REVENUE, MINISTRY OF
FINANCE, IN 2002 FOR ENHANCING THE
LIMIT TO 3 LAKHS UNDER SECTION 10
(10AA) (II) OF THE INCOME TAX ACT,
1961
- Exhibit P4 A TRUE COPY OF THE NOTIFICATION
NO.S.O.553 (E) DATED 08.06.1988 ISSUED
BY THE INCOME TAX DEPARTMENT
- Exhibit P5 A TRUE COPY OF THE NOTIFICATION
NO.S.O.249 (E) DATED 26.03.1996 ISSUED
BY THE INCOME TAX DEPARTMENT
- Exhibit P6 A TRUE COPY OF THE NOTIFICATION
NO.S.O.1015 (E) DATED 27.11.1998
ISSUED BY THE INCOME TAX DEPARTMENT
- Exhibit P7 A TRUE COPY OF THE REPRESENTATION
DATED 11.05.2022 GIVEN BY THE 1ST
PETITIONER TO THE 5TH RESPONDENT
- Exhibit P8 A TRUE COPY OF THE NOTIFICATION NO.
S.O. 2276(E) DATED 24.05.2023 ISSUED
BY THE 1ST RESPONDENT.



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Exhibit P9

*A TRUE COPY OF THE NOTIFICATION NO.
G.S.R. 721(E) DATED 25.07.2016 ISSUED
BY THE 1ST RESPONDENT.*