



**GOVERNMENT OF KERALA**  
**ABSTRACT**

Local Self Government Department – Common Judgment of the Hon: High Court dt.17.02.2017 in WP(C)No.26943/10, 34516/11 and 34356/15 filed by M/s.Vodafone Cellular Ltd. - Complied with - Orders Issued.

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**LOCAL SELF GOVERNMENT (RC) DEPARTMENT**

G.O(Rt) No.1824/2018/LSGD

Dated, Thiruvananthapuram: 04.07.2018

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- Read: 1) Representation dt.07.04.2014 submitted by M/s.Vodafone Cellular Ltd.  
2) Judgment of Hon: High Court dt. 17.02.2017 in WP(C)No.26493/2010, 34516/11 and 34356/15.  
3) Letter No. C4-40403/15 dated 16.11.2017 from the Director of Panchayat.  
4) Letter No. No. G1-14448/15 dated 06.03.2018 from the Director of Urban Affairs.

**ORDER**

In WP(C)s 26963/10, 34516/11 and 34356/15, the petitioner M/s.Vodafone Cellular Ltd. raised the issue that SIM Cards kept in their shops are classified as electronic goods/telecommunication equipment of Local Self Government Institution and this expose them to various taxation. The Hon'ble High Court in the common judgment read as 2nd paper above observed that the Hon'ble Supreme Court in BSNL and another Vs. Union of India and others [STC(2006)91] has declared that SIM Cards cannot be classified as electronic goods or Telecommunication articles and directed Government to consider the representation submitted by the petitioner, read as Ist Paper above, pending before Government, after affording an opportunity of being heard to the petitioner.

2. Based on the direction in the judgement, the petitioner was heard on 07.03.2018. When heard in person the petitioner pointed out the aforesaid judgment of the Hon'ble Supreme Court and requested to issue a separate notification for SIM Card/Telecommunication Services for getting licence under Section 232 of Kerala Panchayat Raj Act 1994 and 447 of Kerala Municipalities Act 1994. SIM Card has not been specified as an item in the list of items for which licence is being issued from Local Self Govt. Departments. The Director of Panchayat and Director of Urban Affairs recommended to amend the Licence Rules to include SIM Cards and mobile accessories as separate items.

3. Government have examined the matter in detail in the light of the judgment of the Hon'ble High Court dated 17-2-2017 and on the basis of the recommendations of the Director of Panchayat and the Director of Urban Affairs and decided to incorporate the SIM Card, Mobile Phone and Mobile accessories as separate items in the list of items attached to Panchayat/Municipality (Issue of licence to Factories Traders, Enterprises and other services) Rules.

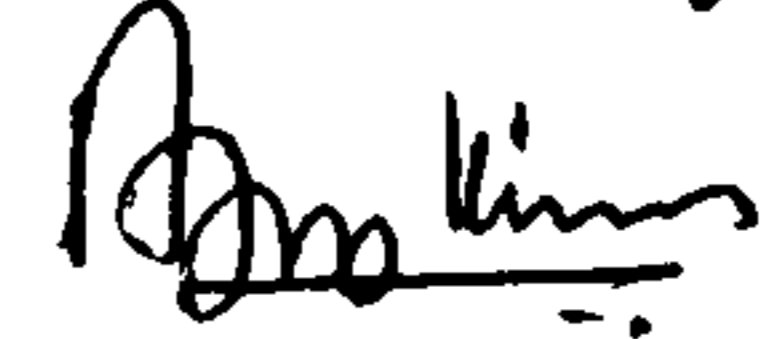
4. The Director of Urban Affairs and Director of Panchayat will furnish necessary proposals for the amendment of Rules in this regard. Thus the direction in the Judgment of the Hon'ble High Court dated 17-2-2017 in WP(C)Nos. 26943/10, 34516/11 and 34356/15 is complied with.

(By Order of the Governor)  
**MUHAMMED RIYAZ**  
**DEPUTY SECRETARY**

To

The Director of Urban Affairs, Thiruvananthapuram  
The Director of Panchayats, Thiruvananthapuram  
The Advocate General, Kerala, Ernakulam( With C/L)  
The Principal Accountant General (Audit) Kerala, Thiruvananthapuram.  
The Accountant General( A&E), Kerala, Thiruvananthapuram  
✓ The Executive Director, Information Kerala Mission, Thiruvananthapuram  
The Director, Information & Public Relations( Web & New Media)  
The Stock File/Office Copy.

Forwarded by Order



Section Officer.