IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 6925 OF 2023

PETITIONER/S:

NALLEPILLI ARUMUGHAN JYOTHIKUMARI
AGED 56 YEARS
PROPRIETRIX OF M/S SRI. AMMAN ENTERPRISES, 4/181,
VILAYAMKODE, KALLEKKAD, PALAKKAD, KERALA, PIN - 678015

BY ADVS.
ELDHO MATHEW
RASMI NAIR T.

RESPONDENT/S:

DEPUTY COMMISSIONER OF STATE TAX
THE DEPUTY COMMISSIONER OF STATE TAX, SPECIAL CIRCLE,
STATE GST DEPARTMENT,, PIN - 678001

OTHER PRESENT:

SRI.MUHAMED RAFIQ-SPL.GP

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).5437/2023, 12323/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 5437 OF 2023

PETITIONER/S:

P.M.SUBAIR , MANAGING PARTNER
AGED 62 YEARS
M/S. ANSAR OIL INDUSTRIES, KURICHIPADAM ROAD, NALAM MILE, ERUMATHALA P.O., ALUVA ,ERNAKULAM, PIN - 683105

BY ADVS.
P.S.SOMAN
T.RADHAMONY

RESPONDENT/S:

1 **1. DEPUTY COMMISSIONER OF CENTRAL TAX & CENTRAL EXCISE ALUVA DIVISION, VATHIATTU TOWER, THOTTAKKATTUKARA, ALUVA, ERNAKULAM, PIN - 683108**

2 **UNION OF INDIA .**
2.REPRESENTED BY THE SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELH, PIN - 110001

3 **CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS**
GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, (CENTRAL BOARD OF EXCISE & CUSTOMS) NORTH BLOCK, NEW DELHI, RE PRESENTED BY ITS CHAIRMAN, PIN - 110001

4 **GOODS AND SERVICE TAX COUNCIL**
5TH FLOOR, TOWER-II, JEEVAN BHARATI BUILDING, JANPATH ROAD, CONNAUGHT PLACE, NEW DELHI REPRESENTED BY ITS SCREATARY, PIN - 110001

5 **PRINCIPAL CHIEF COMMISSIONER OF CENTRAL TAX & CENTRAL EXCISE**

OFFICE OF THE CHIEF COMMISSIONER, CENTRAL REVENUE BUILDING, I S PRESS ROAD, KOCHI, PIN - 682018

BY ADV N.J.ASHWIN; SRI.MUHAMED RAFIQ-SPL.GP; SRI SREELAL N WARRIER; SRI P R SREEJITH

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).6925/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 12323 OF 2023

PETITIONER/S:

MR. POOVATHUM CHALIL NASSER,
AGED 53 YEARS
447/A, IV/45, VATTAKANDIPARA, KOZHIKODE, KERALA-67351
REPRESENTED BY ITS PROPRIETOR P.C NASSER.

BY ADVS.
M.K.HAJARA
C.RAMACHANDRAN
AABID ALI K.

RESPONDENT/S:

1 **THE SUPERINTENDENT,**
OFFICE OF THE SUPERINTENDENT, CENTRAL TAX AND CENTRAL EXCISE VADAKARA RANGE, CENTRAL REVENUE BUILDINGS, CUSTOMS ROAD, THALASSERRY, PIN - 670101

2 **UNION OF INDIA,**
REPRESENTED BY ITS SECRETARY (REVENUE), MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI, PIN - 110001

3 **THE CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS,**
REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI, PIN - 110001

4 **THE STATE OF KERALA,**
REPRESENTED BY ITS SECRETARY TO TAXES, SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

BY ADV K.R.RAJKUMAR; SRI.MUHAMED RAFIQ-SPL.GP; SRI SREELAL N WARRIER; SRI P R SREEJITH

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).6925/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 17709 OF 2023

PETITIONER/S:

M/S. THOMSON BAKERS
57-61, INTERNATIONAL SHOPPING MALL MANJADI, THIRUVALLA PATHANAMTHITTA REPRESENTED BY ITS MANAGING PARTNER JAGAN THOMAS, PIN - 689101

BY ADVS.
MEERA V.MENON
R.SREEJITH
K.KRISHNA
PARVATHY MENON

RESPONDENT/S:

1 THE SUPERINTENDENT
CENTRAL GST & CENTRAL EXCISE THIRUVALLA RANGE, CENTRAL TOWER M.C.ROAD, THIRUVALLA PATHANAMTHITTA, PIN - 689101

2 UNION OF INDIA
REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK, NEW DELHI, PIN - 110001

3 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
GST POLICY WING, NORTH BLOCK, NEW DELHI , REPRESENTED BY PRINCIPAL COMMISSIONER (GST)., PIN - 110001

4 STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT., GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN – 695001

SRI.MUHAMED RAFIQ-SPL.GP; SRI SREELAL N WARRIER; SRI P R SREEJITH

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).6925/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 18322 OF 2023

PETITIONER/S:

MOHAMED SALEEM,
AGED 57 YEARS
S/O. E.P. MUTHUROWTHER, PROPRIETOR, M/S. EPM TRADERS,
5/296, PUDUNAGARAM P.O, PALAKKAD, PIN - 678503

BY ADVS.
MEERA V.MENON
R.SREEJITH
K.KRISHNA
PARVATHY MENON

RESPONDENT/S:

1 THE ASSISTANT COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, AUDIT CIRCLE-7,
PALAKKAD, PIN - 678001

2 THE DEPUTY COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, PALAKKAD DIVISION, C R BUILDINGS, METTUPALAYAM STREET, PALAKKAD -678001

BY ADV I.SHEELA DEVI; SRI SREELAL N WARRIER; SRI P R SREEJITH

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).6925/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 23379 OF 2023

PETITIONER/S:

M/S.NEERAKKAL LATEX (P) LTD.,
8/287, NEERAKKAL, MUTTUCHIRA, KOTTAYAM, REPRESENTED BY ITS MANAGING DIRECTOR, N.J.JAMES, PIN - 686613

BY ADVS.
MEERA V.MENON
R.SREEJITH
K.KRISHNA
PARVATHY MENON

RESPONDENT/S:

1 THE SUPERINTENDENT,
CENTRAL TAX & CENTRAL EXCISE, PALA RANGE, 3RD FLOOR, MAREENA TOWERS, KATTAKKAYAM ROAD, PALA, KOTTAYAM, PIN - 686575

2 UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK, NEW DELHI, PIN - 110001

3 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS ,
GST POLICY WING, NORTH BLOCK, NEW DELHI , REPRESENTED BY PRINCIPAL COMMISSIONER (GST), PIN - 110001

4 STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT., GOVT. SECRETARIATE, THIRUVANANTHAPURAM, PIN – 695001

BY ADVS. SHRI.V.GIRISHKUMAR, CGC
P.R.SREEJITH; SRI.MUHAMED RAFIQ-SPL.GP; SRI SREELAL N WARRIER;

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).6925/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 25105 OF 2023

PETITIONER/S:

ASSA ALLAKAPPALLIL PRABHAKARASN ALIAS ASHA A.P
AGED 54 YEARS
JITHOOS, MUHAMMA P.O., ALAPPUZHA., PIN - 688525

BY ADVS.
B.ASHOK SHENOY
K.P.MEHABOOB SHERIFF
P.S.GIREESH
ARJUN R NAIK
THEJALAKSHMI R.S.

RESPONDENT/S:

1 **THE JOINT COMMISSIONER (APPEALS) II**
STATE GOODS AND SERVICES TAX DEPARTMENT, KOLLAM., PIN - 691002

2 **THE STATE TAX OFFICER (WORKS CONTRACT)**
OFFICE OF THE ASSISTANT COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT (WORKS CONTRACT), BSNL BHAVAN, HEAD POST OFFICE ROAD, ALAPPUZHA., PIN - 688001

3 **THE STATE TAX OFFICER (ARREAR RECOVERY)**
OFFICE OF THE JOINT COMMISSIONER, TAX PAYER SERVICES, STATE GOODS AND SERVICES TAX DEPARTMENT, BSNL BHAVAN, HEAD POST OFFICE ROAD, ALAPPUZHA., PIN - 688001

4 **STATE OF KERALA**
REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM., PIN - 695001

5 UNION OF INDIA
REPRESENTED BY SECRETARY TO GOVERNMENT, GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, NEW DELHI., PIN - 110001

BY ADV K.ARJUN VENUGOPAL; SRI.MUHAMED RAFIQ-SPL.GP; SRI SREELAL N WARRIER; SRI P R SREEJITH

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).6925/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 28648 OF 2023

PETITIONER/S:

M/S. NAV BSA ENTERPRISES
MAIN ROAD, ANNAMANADA P.O , THRISSUR REPRESENTED BY ITS PARTNER SOPHY BYJU , AGED 54 YEARS, W/O BYJU P. BABY, PIN - 680741

BY ADV SANTHOSH P.ABRAHAM

RESPONDENT/S:

1. **THE SUPERINTENDENT OF CENTRAL GST**
   KODUNGALLUR RANGE, 4 TH FLOOR EDISON FOUR-FIVE, PADAKULAM ROAD, KODUNGALLUR, PIN - 680664

2. **THE COMMISSIONER OF CENTRAL TAX & CENTRAL EXCISE**
   O/O THE COMMISSIONER OF CENTRAL TAX & CENTRAL EXCISE I.S. PRESS ROAD, ERNAKULAM, KOCHI, PIN - 682018

3. **CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS**
   GST POLICY WING, NORTH BLOCK, NEW DELHI , REPRESENTED BY THE PRINCIPAL COMMISSIONER (GST), PIN - 110001

4. **UNION OF INDIA**
   REPRESENTED BY THE SECRETARY TO GOVERNMENT MINISTRY OF FINANCE (DEPARTMENT OF REVENUE) NORTH BLOCK, NEW DELHI, PIN - 110001

5. **STATE OF KERALA**
   REPRESENTED BY THE SECRETARY TO GOVERNMENT TAXES DEPARTMENT, GOVT. SECRETARIAT, THIRUVANANTHAPURAM., PIN – 695001

SRI.MUHAMED RAFIQ-SPL.GP; SRI SREELAL N WARRIER; SRI P R SREEJITH

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).6925/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 30573 OF 2023

PETITIONER/S:

SAIDALY BABU
AGED 46 YEARS
SON OF T BAVA SAIDALY PROPRIETOR, ESS BEE PLYWOOD INDUSTRIES, CHOORAKODE, PATTIMOTTOM ERNAKULAM, PIN - 683562

BY ADVS.
K.P.PRADEEP
SANAND RAMAKRISHNAN
HAREESH M.R.
T.T.BIJU
T.THASMI
M.J.ANOOPA

RESPONDENT/S:

1 **UNION OF INDIA**
REPRESENTED BY ITS SECRETARY DEPARTMENT OF REVENUE, MINISTRY OF FINANCE GOVERNMENT OF INDIA, NORTH BLOCK , NEW DELHI, PIN - 110001

2 **CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE
GOVERNMENT OF INDIA, NORTH BLOCK , NEW DELHI- ,
REPRESENTED BY ITS CHAIRMAN, PIN - 110001

3 **CHIEF COMMISSIONER OF CENTRAL TAXES**
[(CGST) & CENTRAL EXCISE)], CENTRAL REVENUE BUILDINGS, I.S. PRESS ROAD, COCHIN ERNAKULAM, PIN - 682018

4 **SUPERINTENDENT**
CENTRAL TAX AND CENTRAL EXCISE, KIZHAKKAMBALAM RANGE, KIZHAKKAMBALAM, ERNAKULAM, PIN - 683562

5 GOODS AND SERVICE TAX COUNCIL
GOVERNMENT OF INDIA OFFICE OF THE GST COUNCIL SECRETARIAT 5TH FLOOR, TOWER II, JEEVAN BHARTI BUILDING, JANPATH ROAD, CONNAUGHT PLACE, NEW DELHI- REPRESENTED BY ITS ADDITIONAL SECRETARY, PIN - 110001

6 GOODS AND SERVICES TAX NETWORK
EAST WING, 4TH FLOOR, WORLD MARK - 1, AEROCITY, NEW DELHI - REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER, PIN - 110037

7 STATE OF KERALA
REPRESENTED BY ITS SECRETARY (TAXES), GOVERNMENT SECRETARIATE, THIRUVANANTHAPURAM- KERALA, PIN - 695001

8 COMMISSIONER OF KERALA STATE GST
KERALA STATE GST DEPARTMENT TAX TOWERS, KILLIPALAM, KARAMANA.P.O. THIRUVANANTHAPURAM, KERALA, PIN – 695002

SRI.MUHAMED RAFIQ-SPL.GP; SRI SREELAL N WARRIER; SRI P R SREEJITH

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).6925/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 4437 OF 2024

PETITIONER/S:

PARVATHY R S, AGED 34 YEARS, W/O IMON.T.D, THANISSERY HOUSE, PALLIKUNNU, VARANDARAPPILLY P.O, THRISSSUR, KERALA - 680303. MANAGING PARTNER OF M/S TANISSERY STORES,THANISSERY BUILDING, VARANDARAPPILLY P.O, THRISSSUR, KERALA, PIN - 680303

BY ADV NIFFIN P. KAREEM

RESPONDENT/S:

1. **STATE OF KERALA, REPRESENTED BY ITS SECRETARY, STATE GOODS AND SERVICE TAX DEPARTMENT, TAX TOWERS, KARAMANA, THIRUVANANATHAPURAM -695002. REPRESENTED BY GOVERNMENT PLEADER, HIGH COURT OF KERALA, ERNAKULAM, PIN - 682031**

2. **JOINT COMMISSIONER,
OFFICE OF THE JOINT COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, KERALA, THIRD FLOOR, STATE GST COMPLEX, POOTHOLE, THRISSUR, PIN - 680004**

3. **STATE TAX OFFICER -II,
OFFICE OF THE STATE TAX OFFICER -II, DEPARTMENT OF SGST KERALA, CHALAKUDY, PIN – 680307**

SRI.MUHAMED RAFIQ-SPL.GP;

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).6925/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 35785 OF 2023

PETITIONER/S:

K. PRASAD KINI, AGED 59 YEARS
S/O. Y. KRISHNA KINI, PROPRIETOR, MARKET ROAD, SVD BUILDING, KAYAMKULAM, PIN - 690502

BY ADV A.KRISHNAN

RESPONDENT/S:

1 **STATE TAX OFFICER,**
STATE GOODS & SERVICE TAX DEPARTMENT, MINI CIVIL STATION, KAYAMKULAM, PIN - 690502

2 **THE JOINT COMMISSIONER (APPEALS),**
STATE GOODS & SERVICE TAX DEPARTMENT, 1ST FLOOR, COLLETORATE, KOTTAYAM, PIN – 686002

SRI.MUHAMED RAFIQ-SPL.GP;

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).6925/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 40082 OF 2022

PETITIONER/S:

BIJU VARGHESE, AGED 51 YEARS, PROPRIETOR, M/S. NOVO COMPUTERS, XIX/63, 1ST FLOOR, AFFRA PLAZA, BRDIGE ROAD, ALUVA, ERNAKULAM., PIN - 683101

BY ADV SANTHOSH P.ABRAHAM

RESPONDENT/S:

1 THE SUPERINTENDENT,
CENTRAL TAX AND CENTRAL EXCISE, ALUVA RANGE,
VATHIATTU TOWER, THOTTAKKATTUKARA, ALUVA,
ERNAKULAM., PIN - 683108

2 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
GST POLICY WING, NORTH BLOCK, NEW DELHI, REPRESENTED BY THE PRINCIPAL COMMISSIONER., PIN - 110001

3 STATE OF KERALA
REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM., PIN - 695001

BY ADVS. SRI.MUHAMED RAFIQ-SPL.GP; SRI SREELAL N WARRIER; SRI P R SREEJITH
ADV. P.G. JAYASHANKAR PGJ

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).6925/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 9881 OF 2024

PETITIONER/S:

**M/S KAYPEE METALS AND ALLOYS PRIVATE LTD
XVII/1786, MAIN ROAD, KOLLAM ,REPRESENTED BY ITS MANAGING DIRECTOR, K.P.RAMACHANDAN NAIR, PIN - 691001**

**BY ADVS. BOBBY JOHN, S.AJAYGHOSH KUMAR
FEVITHA K VISWAM**

RESPONDENT/S:

1 **UNION OF INDIA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT,FINANCE DEPARTMENT, RAJPATH MARG,CENTRAL SECRETARIAT,NEW DELHI, PIN - 110001**

2 **THE ADDITIONAL COMMISSIONER CENTRAL GST & CENTRAL EXCISE, THIRUVANANTHAPURAM
P.B.NO.13,GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001**

3 **THE SUPERINTENDENT (ADJUDICATION), O/O THE COMMISSIONER, CENTRAL GST & CENTRAL EXCISE,THIRUVANANTHAPURAM
P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001**

4 **THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST
GST POLICY WING, NO.503, B WING, 5THFLOOR, CBIC, HUDCO VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM,NEW DELHI, PIN - 110066**

5 **STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES**

DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

6 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX DEPARTMENT
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O., THIRUVANANTHAPURAM, PIN – 695002

SRI.MUHAMED RAFIQ-SPL.GP; SRI SREELAL N WARRIER; SRI P R SREEJITH

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).6925/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 10148 OF 2024

PETITIONER/S:

UTTOLY GOPALAN SHAJU,
AGED 54 YEARS
PROPRIETOR, M/S. ARROW COMMUNICATION, 1/322/F, PYRAMID TOWER, KALLUR ROAD, AMBALLUR, THRISSUR, PIN - 680302

BY ADVS.
MEERA V.MENON
R.SREEJITH
K.KRISHNA
ACHYUTH MENON
PARVATHY MENON
PADMANATHAN K.V.

RESPONDENT/S:

1 THE STATE TAX OFFICER-3,
STATE GOODS & SERVICES TAX DEPARTMENT, IRINJALAKUDA, THRISSUR DISTRICT, THRISSUR, PIN - 680004

2 STATE TAX OFFICER,
TAXPAYER SERVICES CIRCLE, STATE GOODS & SERVICES TAX DEPARTMENT, IRINJALAKUDA, THRISSUR, PIN - 680004

3 UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK, NEW DELHI, PIN - 110001

4 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS,
GST POLICY WING, NORTH BLOCK, NEW DELHI, REPRESENTED BY PRINCIPAL COMMISSIONER (GST), PIN - 110001

5 STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT., GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

BY ADV DENNIS VARGHESE; SRI.MUHAMED RAFIQ-SPL.GP; SRI SREELAL N WARRIER; SRI P R SREEJITH

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).6925/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

J U D G M E N T

[WP(C) Nos.6925/2023, 5437/2023, 12323/2023, 17709/2023, 18322/2023, 23379/2023, 25105/2023, 28648/2023, 30573/2023, 4437/2024, 35785/2023, 40082/2022, 9881/2024, 10148/2024]

This batch of writ petitions contains three sets of cases. In some cases, the respective supplier had remitted the tax (GST) but not reflected in their return GSTR due to some technical reasons. Another set of petitioners are those who have received the goods or services and have valid tax invoices, proof of payment of the value of goods along with the GST component to the respective suppliers, but the respective suppliers had not remitted the GST on the supply made by them to the petitioners. The third set of petitioners are those who are in possession of the invoice but have no clear proof of payment of consideration and tax towards the inward supply and might not have received goods in their possession. Similar questions of facts and law involved in these writ petitions were

decided by judgment dated 04.06.2024 in W.P.(C) Nos.31559/2019 and connected matters

2. The operative portion of the judgment reads as follows:

> "99. The Government had realized the difficulty in the initial rollout of the GST regime under the CGST/SGST Act and considered that GSTR 2A was not available initially in the Finance years 2017-2018 and 2018-2019 during the implementation of GST. In order to resolve all bona fide claims and mistakes, Circular No.183/15/2022- GST dated 27.12.2022 and Circular No. 193/05/2023- GST dated 17.07.2023 have been issued. Circulars cover the period from the introduction of GST till Section 16(2)
>
> (aa) was introduced with effect from 01.01.2022. The ITC can be availed by the recipient for the bona fide scenarios listed in those Circulars on submitting proof of payment to the Government by the supplier. Therefore, if, during the pendency of these writ petitions, the petitioners who could have got the benefits of these Circulars and could not avail the benefits within the time limit prescribed, may approach the appropriate GST authority within a period of thirty days from today to avail the benefit of the aforesaid Circulars, if the same is/are applicable to their case. The GST authorities will examine the claim of the individual dealer by applying the provisions of the Circulars, and it will grant applicable relief to

eligible dealers.

100. Prior to the amendment in Section 39 by the Finance Act 2022, the date for furnishing the return under Section 39 was 30th September. Considering the difficulties in the initial stage of the implementation of the GST regime, its understanding, and compliance, the Legislature effected the amendment and extended the time for filing the return for September to 30th November in each succeeding Financial Year. The amendment is only procedural to ease the difficulties initially faced by the dealers / taxpayers. Therefore, where for the period from 01.07.2017 till 30.11.2022, if a dealer has filed the return after 30th September and the claim for ITC was made before 30th November, the claim for ITC of such dealer should also be processed if he is otherwise entitled to claim the ITC. It has been pointed out in several cases which are pending before this Court that the claim was made before 30th November of the succeeding Financial Year, but the relevant period was 20th October, which was the extended date for furnishing the return under Section 39 for the month of September. Therefore, if a person has furnished the return for the month of September till 30th November, their claim should also be considered and processed and should not be rejected if the dealer did not furnish the return for the month of September on or before 20th October. This amendment being procedural has to be given retrospective effect and, therefore, it is provided that it should be treated that the time limit for furnishing the return for the month of September is 30th November in each Financial

Year with effect from 01.07.2017, considering the peculiar nature of difficulties in the initial period of implementation of the GST regime. So far as the challenge to the constitutional validity of Section 16(2)(c) and Section 16(4) is concerned, the same is rejected.

Result:

101. The liberty is granted to the petitioners, who can claim the benefit of the two Circulars, namely, Circular No. 183/15/2022- GST dated 27.12.2022 and Circular No. 193/05/2023- GST dated 17.07.2023 to make their claim within one month from today before the appropriate authority who shall examine the claim of the individual dealer and process the claim.

101.1 The time limit for furnishing the return for the month of September is to be treated as 30th November in each financial year with effect from 01.07.2017, in respect of the petitioners who had filed their returns for the month of September on or before 30th November, and their claim for ITC should be processed, if they are otherwise eligible for ITC."

Hence, by adopting the reasoning, observations and conclusions recorded in the judgment dated 04.06.2024 in W.P.(C) Nos.31559/2019 and connected matters, these writ petitions stand disposed of.

All Interlocutory Applications regarding interim matters stand closed.

Sd/-

DINESH KUMAR SINGH

JUDGE

jjj

APPENDIX OF WP(C) 5437/2023

PETITIONER EXHIBITS

Exhibit P1	**TRUE COPY OF THE REGISTRATION CERTIFICATE ISSUED TO THE PETITIONER**
Exhibit P2	**: TRUE COPY OF THE ORDER IN FORM GST RFD-06 DATED 19-01-2023 ISSUED BY THE 1ST RESPONDENT REJECTING THE REFUND CLAIM FOR THE MONTH OF JANUARY, 2022**
Exhibit P3	**TRUE COPY OF THE ORDER IN FORM GST RFD-06 DATED 19-01-2023 ISSUED BY THE 1ST RESPONDENT REJECTING THE REFUND CLAIM FOR THE MONTH OF FEBRUARY AND MARCH, 2022.**
Exhibit P4	**TRUE COPY OF THE NOTIFICATION NO.5/2017-CT(RATE) DATED 28-06-2017 ISSUED BY THE 3RD RESPONDENT**
Exhibit P5	**TRUE COPY OF THE NOTIFICATION NO,9/2017 - CT(RATE) DATED 13.07.2022 ISSUED BY THE 3RD RESPONDENT**
Exhibit p6	**TRUE COPY OF THE CIRCULAR NO.181/13/2022-GST DATED 10-11-2022 ISSUED BY THE 3RD RESPONDENT**

APPENDIX OF WP(C) 12323/2023

PETITIONER EXHIBITS

Exhibit P1	**A TRUE COPY OF THE NOTICE IN FORM GST ASMT-10 DATED 30.06.2022**
Exhibit P2	**TRUE COPY OF THE SHOW CAUSE NOTICE NO: 03/2022-23/GST ISSUED U/S.73 DATED 21.12.2022**
Exhibit P3	**A TRUE COPY OF THE REPLY TO THE SHOW CAUSE NOTICE UNDER FORM GST DRC-06 FILED BY THE PETITIONER DATED 23.01.2023**

APPENDIX OF WP(C) 17709/2023

PETITIONER EXHIBITS

Exhibit P1	**COPY OF SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 08-12-2022**
Exhibit P2	**COPY OF REPLY FILED BY THE PETITIONER DTD. 04-01-2023**
Exhibit P3	**COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT DTD. 31-03-2023**
Exhibit P4	**COPY OF ORDER IN WPC NO. 34128/22 OF THIS HON'BLE COURT DTD. 28-10-2022**

APPENDIX OF WP(C) 18322/2023

PETITIONER EXHIBITS

Exhibit P1	**COPY OF NOTIFICATION NO. 8/17 ISSUED BY GOVERNMENT OF INDIA, NEW DELHI DTD. 28-06-2017**
Exhibit P2	**COPY OF NOTIFICATION NO. 38/17 ISSUED BY GOVERNMENT OF INDIA, NEW DELHI DTD. 13-10-2017**
Exhibit P3	**COPY OF INTIMATION ISSUED BY THE 1ST RESPONDENT DTD. 11-11-2021**
Exhibit P4	**COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DTD. 21-12-2021**
Exhibit P5	**COPY OF NOTICE TO SHOW CAUSE ISSUED BY THE 1ST RESPONDENT DTD,. 25-02-2022**
Exhibit P6	**COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DTD. 23-01-2023**
Exhibit P7	**COPY OF ORDER ISSUED BY THE 2ND RESPONDENT DTD. 30-01-2023**

APPENDIX OF WP(C) 23379/2023

PETITIONER EXHIBITS

Exhibit P1	**COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DTD. 26-06-2023**
Exhibit P2	**COPY OF ORDER IN WPC NO. 31157/22 OF THIS HON'BLE COURT DTD. 30-09-2022**

APPENDIX OF WP(C) 25105/2023

PETITIONER EXHIBITS

Exhibit P1	**TRUE COPY OF THE ORDER NO.32ANVPP7060R1Z0/2017-18 DATED 29.1.2022 ISSUED BY 2ND RESPONDENT**
Exhibit P2	**TRUE COPY OF THE ORDER IN APPEAL NO.GSTA(ALPY) 41/2022 DATED 15.6.2022 ISSUED BY 1ST RESPONDENT**
Exhibit P3	**TRUE COPY OF CIRCULAR NO.183/15/2022-GST DATED 27.12.2022 ISSUED BY PRINCIPAL COMMISSIONER (GST), CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, NEW DELHI**
Exhibit P4	**TRUE COPY OF CERTIFICATE DATED 23.6.2023 OBTAINED FROM THE SUPPLIER, THATTIL AGENCIES, TRICHUR**
Exhibit P5	**TRUE COPY OF CERTIFICATE DATED 23.6.2023 OBTAINED FROM THE SUPPLIER, ANUSHA AGENCIES, OACHIRA**
Exhibit P6	**TRUE COPY OF NOTICE NO.32ANVPP7060RIZO/2017-18 DATED 22.5.2023 ISSUED BY 3RD RESPONDENT TO PETITIONER**
Exhibit P7	**TRUE COPY OF ORDER DATED 5.6.2023 IN W.P.(C) NO.17763 OF 2023 OF THIS HON'BLE COURT**

APPENDIX OF WP(C) 28648/2023

PETITIONER EXHIBITS

Exhibit P1	**TRUE COPY OF THE ORDER IN ORIGINAL NO.01/2023-GST DATED 30-6-2023 ISSUED BY THE 1ST RESPONDENT**

APPENDIX OF WP(C) 30573/2023

PETITIONER EXHIBITS

Exhibit P1	**TRUE COPY OF THE REGISTRATION CERTIFICATE IN 32ANZPB5388A1ZY ISSUED ON 17-07-2018 OF THE PETITIONER**
Exhibit P2	**TRUE COPY OF THE GSTR 3B FOR THE MONTH OF FEBRUARY, 2019 DATED 30/10/2019**
Exhibit P2(a)	**TRUE COPY OF THE GSTR 3B FOR THE MONTH OF MARCH, 2019 DATED 30/10/2019**
Exhibit P3	**TRUE COPY OF THE GSTR 1 FOR THE MONTH OF FEBRUARY, 2019 DATED 6/5/2019**
Exhibit P3(a)	**TRUE COPY OF THE GSTR 1 FOR THE MONTH OF MARCH, 2019 DATED 6/5/2019**
Exhibit P4	**TRUE COPY OF THE FORM GST DRC 01A DATED 24-07-2023 BY THE 3RD RESPONDENT TO THE PETITIONER**
Exhibit P5	**TRUE COPY OF THE ORDER NO 6/2019-CENTRAL TAX DATED 28-06-2019 ISSUED BY THE GOVERNMENT OF INDIA**
Exhibit P6	**TRUE COPY OF THE ORDER NO 10/2019-CENTRAL TAX DATED 26-12-2019 ISSUED BY THE GOVERNMENT OF INDIA**
Exhibit P7	**TRUE COPY OF THE NOTIFICATION NO 15/2020-CENTRAL TAX DATED 23-03-2020**
Exhibit P8	**TRUE COPY OF THE INTERIM ORDER DATED 6-09-2021 IN W.P.(C) NO.18000 OF 2021 GRANTED BY THIS HON'BLE COURT**

APPENDIX OF WP(C) 4437/2024

PETITIONER EXHIBITS

Exhibit P1	**TRUE COPY OF THE ORDER NO. 32AAJFT6118M1ZX DATED 10/01/2022 ISSUED BY 3RD RESPONDENT.**
Exhibit P2	**TRUE COPY OF THE APPEAL TO APPELLATE AUTHORITY**
Exhibit P3	**TRUE COPY OF ORDER IN APPEAL NO. AD320522000744N DATED 31/05/2023 ISSUED BY 2ND RESPONDENT**
Exhibit P4	**TRUE COPY OF CERTIFICATE ISSUED BY RELIANCE RETAIL (COUNTER PARTY) DATED 24/08/2021**
Exhibit P5	**TRUE COPY OF CERTIFICATE ISSUED BY K.V JOSHY & C.K. PAUL DATED 19/08/2021**
Exhibit P6	**TRUE COPY OF CERTIFICATE ISSUED BY SJ COMBAINES.**
Exhibit P7	**TRUE COPY OF CIRCULAR NO. 183/15/2022 -GST DATED 27-12-2022 ISSUED BY CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**
Exhibit P8	**TRUE COPY OF JUDGEMENT OF THIS HON'BLE IN WP (C) NO. 29769 DATED 12/09/2023**

APPENDIX OF WP(C) 35785/2023

PETITIONER EXHIBITS

Exhibit P1	**TRUE COPY OF THE ASSESSMENT ORDER, DATED 25.05.2022, (DEFECT NO. 5), FOR THE YEAR 2017-18,**
Exhibit P2	**THE TRUE COPY OF APPEAL ORDER. DATED 06.05.2023 NO . GSTA (ALPY) 19/2023 ISSUED BY 2ND RESPONDENT**
Exhibit P3	**TRUE COPY OF ORDER PASSED BY THIS HONOURABLE COURT IN W.P..(C) NO.17224/2023 DT. 27.6.2023**

APPENDIX OF WP(C) 40082/2022

PETITIONER EXHIBITS

Exhibit P-1	**TRUE COPY OF FORM GST DRC-01 NO. DIN-20221158T1020022852F DATED 9.11.2022.**

APPENDIX OF WP(C) 9881/2024

PETITIONER EXHIBITS

Exhibit P1	**TRUE COPY OF THE SHOW CAUSE NOTICE DATED 13.01.2023 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER**
Exhibit P2	**TRUE COPY OF THE ARGUMENT NOTE DATED 23.06.2023 SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT**
Exhibit P3	**TRUE COPY OF THE SAID ORDER DATED 09.11.2023 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER**

APPENDIX OF WP(C) 10148/2024

PETITIONER EXHIBITS

Exhibit P1	**COPY OF SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 23-06-2022**
Exhibit P2	**COPY OF ORDER ISSUED BY THE 2ND RESPONDENT DTD. 16-08-2023**
Exhibit P3	**COPY OF REAUEST FOR RECTIFICATION FILED BY THE PETITIOENR DTD. 28-02-2024**
Exhibit P4	**COPY OF ORDER ISSUED BY THE 2ND RESPONDENT DTD. 01-03-2024**
Exhibit P5	**COPY OF ORDER IN WPC NO. 31157/22 OF THIS HON'BLE COURT DTD. 30-09-2022**

APPENDIX OF WP(C) 6925/2023

PETITIONER EXHIBITS

Exhibit P1	**A TRUE COPY OF THE LEDGER RECEIPT OF THE PETITIONERS' FIRM RELATED TO THE FAYAZ TRADERS.**
Exhibit P2	**A TRUE COPY OF THE FORM GSTR 3 B OF THE PETITIONER FOR THE PERIOD OF JULY 2017-18**
Exhibit P3	**A TRUE COPY OF THE FORM GSTR 3B OF THE PETITIONER FOR THE PERIOD OF AUGUST FOR THE FINANCIAL YEAR 2017-18**
Exhibit P4	**A TRUE COPY OF THE ORDER NO 32AKTPJ2131L1Z4/2017-18 DATED 01.11.2022**
Exhibit P5	**A TRUE COPY OF THE CIRCULAR NO 183/15/2022-GST DATED 27.12.2022**