

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 20TH DAY OF NOVEMBER 2015/29TH KARTHIKA, 1937

WP(C).No. 28276 of 2015 (H)

PETITIONER:

**R. GOPINATH,
M/S. GOPI TRADERS, NEAR GJBS, CHUNGAM,
THERUVEMBA, PALAKKAD-678 531.**

**BY ADVS.SRI.HARISANKAR V. MENON,
SMT.MEERA V.MENON.**

RESPONDENT:

**THE ASSISTANT COMMISSIONER (ASSESSMENT),
SPECIAL CIRCLE, PALAKKAD-678 001.**

BY GOVT. PLEADER SMT.LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 20-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

WP(C).No. 28276 of 2015 (H)

APPENDIX

PETITIONER'S EXHIBITS:-

EXHIBIT P1- COPY OF REGISTRATION CERTIFICATE OF THE PETITIONER ISSUED BY RESPONDENT DATED 06-05-2013.

EXHIBIT P2- COPY OF RETURN FOR THE PERIOD 2013-2014 FILED BY THE PETITIONER WITH THE DETAILS OF PURCHASE INVOICES DATED 08/01/2015.

EXHIBIT P3- COPY OF APPLICATION FILED BY THE PETITIONER BEFORE THE RESPONDENT DATED 13/01/2015.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 28276 of 2015

Dated this the 20th day of November, 2015

JUDGMENT

The petitioner, who was granted a registration under both the KVAT and CST Act, is aggrieved by the deactivation of the CST registration of the petitioner by the respondent. While the petitioner does not intend to renew his CST registration, since the petitioner has closed down that line of business, his only grievance in the writ petition is that, consequent to the deactivation of the registration, the petitioner is unable to access the KVATIS website for the purposes of generating on-line C-forms to be issued to suppliers, in respect of supplies effected at a time when the CST registration was active. The writ petition has been filed seeking a direction to the respondent to re-activate the CST registration for the limited purposes of enabling the petitioner to generate C-forms to cover the aforesaid transaction.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing for the respondent.

3. The learned Government Pleader would submit, on instructions, that the deactivation of the CST registration and the

non consideration of the request of the petitioner was on account of the fact that the petitioner had not produced any proof of inter state purchases effected by him so as to justify the request made by him for re-activation of the CST registration. Learned counsel for the petitioner would submit that, if he is given an opportunity to appear before the respondent with the relevant documents, he would be able to establish that, there were in fact, inter state transactions of purchase of goods by him, and that the C-forms were required to cover the said transactions. Taking note of the said submission, I dispose the writ petition with the following directions:

- (i) If the petitioner approaches the respondent with the relevant documents to establish that there were inter state transactions leading to the purchase of goods by the petitioner, during the period in question, then the respondent shall consider the same and if the transactions are found to be genuine, the respondent shall permit the petitioner access to the KVATIS website by reactivating the CST registration of the petitioner for the limited purposes of issuing C-forms to cover the transactions in question.

(ii) To enable the respondent to consider the case of the petitioner, I direct the petitioner to appear before the respondent at his Office at 11 AM on 30.11.2015.

sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE