**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT**

**THE HONOURABLE MR. JUSTICE AMIT RAWAL**

**FRIDAY, THE 11TH DAY OF DECEMBER 2020 / 20TH AGRAHAYANA, 1942**

**WP(C).No.23517 OF 2018(L)**

**PETITIONER/S:**

**C.G.GEORGE**
**CHENDAYAD GRANITES (P) LTD, KSIDC INDUSTRIAL GROWTH CENTRE,VALIYAVELICHAM, KUTHUPARAMBA,**
**KANNUR 670 643.**

**BY ADV. SRI.GEORGE MECHERIL**

**RESPONDENT/S:**

1 **THE COMMRCIAL TAX OFFICER**
**COMMERCIAL TAX OFFICE, KUTHUPARAMBA 670 643.**

2 **THE SUPEREINTENDENT OF CENTRAL TAX CENTRAL EXCISE**
**CENTRAL REVENUE BUILDING,**
**CUSTOMS ROAD,THALASSERY,KANNUR DISTRICT,**
**PIN 670 101.**

3 **THE COMMISSIOENR**
**STATE GOODS AND SERVICES TAX**
**KERALA,THIRUVANANTHAPURAM 695 001.**

**R1-3 BY GOVERNMENT PLEADER**
**R2 BY SMT.PREETHA S. NAIR, SC, CENTRAL BOARD OF EXCISE AND CUSTOMS**

**OTHER PRESENT:**

**SRI.C.K.GOVINDAN,SPECIAL GOVERNMENT PLEADER**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 11.12.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**JUDGMENT**

**Dated this the 11th day of December 2020**

The challenge in the present writ petition is to the order Ext.P5 whereby the request of the petitioner for renewal of the registration certificate has been declined by respondent to the extent the commodities, which are not covered by the definition of GST intended to be purchased for the use of tipper lorries, excavators, generators, machinery for conducting quarry and metal crusher units. The issue is squarely covered by the Division Bench judgment of this Court in M/s G.K Granites Limited v. State of Kerala [2019(1) KLT 316] , whereby the action of the respondents refusing registration certificate in not including the HSD has been quashed.

This fact has not been denied by the learned Government Pleader. For the reason aforementioned, the writ petition is allowed in terms of the ratio decidendi culled out in the aforementioned judgment and Ext.P5 is

quashed. Respondents are directed to reconsider the prayer of the petitioner, Ext.P6 in the light of the judgment as well as the clarification Ext.P12. Let the exercise be undertaken within a period of one week from the date of receipt of a copy of this judgment.

**Sd/-**

**AMIT RAWAL**

sab **JUDGE**

# APPENDIX

**PETITIONER'S/S EXHIBITS:**

| | |
|---|---|
| EXHIBIT P1 | TRUE COPY OF THE CERTIFICATE OF REGISTRATION ISSUED ON 3/6/2016 VALID UPTO 31/3/2017 ALONG WITH THE COMMODITIES PERMITTED TO BE DEALTH WITH BY THE PETITIONER |
| EXHIBIT P2 | TRUE COPY OF THE CERTIFICATE OF REGISTRATION ISSUED ON 30-10-2017 VALID UPTO 31/3/2018 |
| EXHIBIT P3 | TRUE COPY OF THE GST REGISTRATION GRANTED TO THE PETITIONER |
| EXHIBIT P4 | TRUE COPY OF THE APPLICATION FOR RENEWAL OF EXT.P2 |
| EXHIBIT P5 | TRUE COPY OF NOTICE DATED 22/6/2018 ISSUED BY THE FIRST RESPONDENT |
| EXHIBIT P6 | TRUE COPY OF THE APPLICATION DATED 17/11/2017 FILED BY THE PETITIONER |
| EXHIBIT P7 | TRUE COPY OF THE JUDGMENT DATED 27/4/2018 IN W.P(C) NO. 7009/2018 |
| EXHIBIT P8 | TRUE COPY OF THE NOTICE DATED 4/5/2018 |
| EXHIBIT P9 | TRUE COPY OF THE OBJECTION FILED ON 28/5/2018 |
| EXHIBIT P10 | TRUE COPY OF THE NOTICE ISSUED ON 7/6/2018 ISSUED BY THE FIRST RESPONDENT |
| EXHIBIT P11 | TRUE COPY OF THE ORDER NO. 32121039633/2017-18 DATED 21/6/2018 |
| EXHIBIT P12 | TRUE COPY OF THE COMMUNICATION DATED 19/10/2017 OF THE 2ND RESPONDENT DATED 19/10/2017 |
| EXHIBIT P13 | TRUE COPY OF THE ORDER DATED 3/1/2018 OF THE FIRST RESPONDENT |

| | |
|---|---|
| EXHIBIT P14 | TRUE COPY OF JUDGMENT DATED 6/9/2016 IN W.P(C) NO. 23367/2016 |
| EXHIBIT P15 | TRUE COPY OF THE CERTIFICATE DATED 28/11/2017 ISSUED BY THE IAC IDUKKI IN FAVOUR OF THE PETITIONER IN EXT.P7 JUDGMENT. |
| EXHIBIT P16 | TRUE COPY OF THE ORDER NO.48/2017-18/4138/M3/2017/DMG DATED 4/10/2017 |