IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 22ND DAY OF DECEMBER 2020 / 1ST POUSHA, 1942

WP(C).No.26843 OF 2020(E)

PETITIONER/S:

T.H.SHAJAHAN
AGED 43 YEARS
MULLA HOLLOW BRICKS AND EARTH MOVERS, THACHEDATHU PREMISES, CHETTUKUZHY, IDUKKI DISTRICT

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

RESPONDENT/S:

1 **THE STATE TAX OFFICER (INT.)**
MOBIL SQUAD NO IV, SGST DEPT, IDUKKI AT NEDUMKANDAM-683 553.

2 **THE COMMISSIONER OF STATE GST,**
STATE GST DEPARTMENT, TAX TOWERS, KILLIPPALAM, KARAMANA, THIRUVANANTHAPURAM-695 002.

OTHER PRESENT:

GP DR.THUSHARA JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22.12.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioner has approached this Court aggrieved by Ext.P1 series of notices issued to him. In the writ petition, it is the case of the petitioner that copies of the seized records were not served on him while issuing Ext.P1 series of notices and therefore he is handicapped in the matter of preferring a detailed objection to the notices.

When the matter came up for orders on 3.12.2020, this Court directed the petitioner to approach the 1st respondent at his office on 8.12.2020 for obtaining copies of the records. The date for appearance was later adjourned and when the matter was taken up today, it was submitted by the learned counsel for the petitioner that he has since obtained the copies of the seized records and would require only 45 days for filing replies to the notices.

2.I have heard the learned counsel appearing for the petitioner and also the learned Government Pleader appearing for the respondents

On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, and taking note of the subsequent developments, the writ petition is disposed by directing the respondent to grant the petitioner 45 days time from 22.12.2020, to prefer detailed replies to Ext.P1 series of notices issued to him, and thereafter complete the adjudication after affording the petitioner a personal hearing in the matter. The petitioner shall produce a copy of the writ petition together with a copy of this judgment, before the 1st respondent, for further action.

Sd/-

A.K.JAYASANKARAN NAMBIAR

JUDGE

SJ

APPENDIX

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	COPY OF NOTICE IN U/S 67(1) OF KVAT ACT ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER FOR THE YEAR 2016-17 DATED 6.11.2020
EXHIBIT P1 (A)	COPY OF NOTICE IN U/S 67(1) OF KVAT ACT ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER FOR THE YEAR 2017-18 DATED 6.11.2020
EXHIBIT P1 (B)	COPY OF NOTICE IN FORM GST DRC-01A ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER FOR THE YEAR 2017-18 TO 2019-20 DATED 6.11.2020
EXHIBIT P2	COPY OF LETTER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2016-17 DATED 20.11.2020
EXHIBIT P2 (A)	COPY OF LETTER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2017-18 DATED 20.11.20020
EXHIBIT P2 (B)	COPY OF LETTER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2019-20 DATED 20.11.2020
EXHIBIT P3	COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT FOR THE YEAR 2016-17 DATED 1.12.2020
EXHIBIT P3 (A)	COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT FOR THE YEAR 2017-18 DATED 1.12.2020
EXHIBIT P3 (B)	COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT FOR THE YEAR 2019-20