**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. 28287 OF 2019**

**PETITIONER/S:**

**LIZ ENTERPRISES,**
**9/431-9/432, SKYLAND, PUTHIYA ROAD, KAVUMBHAGAM P.O., THALASSERY, KANNUR- 670110, REPRESENTED BY ITS MANAGING PARTNER JOYE E.M.**

**BY ADVS.**
**K.P.PRADEEP**
**SRI.SANAND RAMAKRISHNAN**
**SMT.NEENA ARIMBOOR**
**SRI.T.T.BIJU**
**SMT.T.THASMI**

**RESPONDENT/S:**

1 **THE STATE OF KERALA,**
**REPRESENTED BY ITS SECRETARY (TAXES), GOVERNMENT SECRETARIATE, THIRUVANANTHAPURAM- 695001.**

2 **COMMISSIONER OF KERALA STATE GST,**
**KERALA STATE GST DEPARTMENT, TAX TOWERS, KILLIPALAM, KARAMANA P.O., THIRUVANANTHAPURAM- 695002.**

3 **STATE TAX OFFICER-1,**
**KERALA STATE GOODS AND SERVICE TAX DEPARTMENT, SECOND CIRCLE, MAREENA COMPLEX, CHIRAKKARA, THALASSERY P.O., KANNUR- 670104.**

4 **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- 110001, REPRESENTED BY ITS ADDITIONAL SECRETARY.**

5 **UNION OF INDIA,**
**REPRESENTED BY ITS SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NEW DELHI- 110001.**

**BY ADV SHRI.P.VIJAYAKUMAR, ASG OF INDIA**

**OTHER PRESENT:**

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

**THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).10022/2021, 17111/2021 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. 10022 OF 2021**

**PETITIONER/S:**

**M/S AVANCER TRAVEL SOLUTION PVT.LTD.
(FORMERLY KNOWN AS TRAVELEX TOURS AND TRAVELS PRIVATE LTD), ULLAMPILLIYIL BUILDING, AMRA 131, 2ND FLOOR, KAKKANAD, COCHIN-682030., REPRESENTED BY ITS DIRECTOR, MANJESH KUMAR.**

**BY ADV SMT.MEERA V.MENON**

**RESPONDENT/S:**

**THE DEPUTY COMMISSIONER OF CENTRAL TAX AND CENTRAL EXCISE
KAKKAND DIVISION, CENTRAL EXCISE BHAVAN, KOCH-682017.**

**BY ADV SRI.RAJESH. K.RAJU; SRI P R SREEJITH**

**THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).28287/2019 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. 17111 OF 2021**

**PETITIONER/S:**

**SUARBHI IMPORTS AND EXPORTS**
**11/469 A-10, SURABHI TRADE CENTRE, RAMANATTUKARA, KOZHIKODE-673 633, REPRESENTED BY ITS MANAGING PARTNER, SRI.MAHESH K.P.**

**BY ADVS.**
**K.P.ABDUL AZEES**
**AKHIL SURESH**

**RESPONDENT/S:**

1 **UNION OF INDIA**
**REPRESENTED BY SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI -110001.**

2 **GOODS AND SERVICE TAX NETWORK(GSTN),**
**THROUGH ITS CHAIRMAN, EAST WING, 4TH FLOOR, WORLD MARK-1, AREO CITY, NEW DELHI-110037.**

3 **CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**
**THROUGH ITS CHAIRMAN, NORTH BLOCK, NEW DELHI-110001.**

4 **THE DEPUTY COMMISSIONER OF STATE TAX,**
**SPECIAL CIRCLE, CIVIL STATION, MALAPPURAM-676505.**

**BY ADVS. SRI.MUHAMED RAFIQ-SPL.GP; SRI SREELAL WARRIER; SRI P R SREEJITH; SHYAMDEEP S.SHENOY**
**P.G.JAYASHANKAR**

**THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).28287/2019 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. 22869 OF 2022**

**PETITIONER/S:**

**GLOBAL FOODS**
**AGED 30 YEARS**
**KPV 668, MANGADU, KOLLAM, REPRESENTED BY PROPRIETOR ABHIJITH MOHAN, PIN - 691015**

**BY ADVS.**
**ANIL D. NAIR**
**TELMA RAJU**
**EDATHARA VINEETA KRISHNAN**
**P.K.BIJU**

**RESPONDENT/S:**

1 **THE ASSISTANT COMMISSIONER**
**DEPARTMENT OF REVENUE, OFFICE OF THE ASSISTANT COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE, KOLLAM DIVISION, ST.MARY'S BUILDING, KADAPPAKADA, KOLLAM, PIN - 691008**

2 **UNION OF INDIA**
**REPRESENTED BY ITS SECRETARY,MINISTRY OF FINANCE,NEW DELHI,110107**

**BY ADVS. SRI.MUHAMED RAFIQ-SPL.GP; SRI SREELAL WARRIER; SRI P R SREEJITH; P.G.JAYASHANKAR**
**M.B.SUDARSANA KUMAR, CGC**

**THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).28287/2019 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. 33952 OF 2022**

**PETITIONER/S:**

**M/S AVT MC CORMIC INGREDIENTS PVT LTD
AGED 51 YEARS
24/4496, ALUVA ERNAKULAM REPRESENTED BY ITS' ASSISTANT VICE PRESIDENT - FINANCE AND ACCOUNTS SRI. GEORGE. P. MATHEW, PIN - 683105**

**BY ADVS. A.KUMAR (SR); P.J.ANILKUMAR
G.MINI(1748); P.S.SREE PRASAD; JOB ABRAHAM**

**RESPONDENT/S:**

1 **DEPUTY COMMISSIONER,
OFFICE OF THE DEPUTY COMMISSIONER CENTRAL TAX& CENTRAL EXCISE ALUVA DIVISION, VATHIATTU TOWER THOTTAKATTUKARA ALUVA, ERNAKULAM DIST., PIN - 683108**

2 **THE ASSISTANT COMMISSIONER
OFFICE OF THE DEPUTY COMMISSIONER CENTRAL TAX& CENTRAL EXCISE ALUVA DIVISION, VATHIATTU TOWER THOTTAKATTUKARA ALUVA, ERNAKULAM DIST.- 683108, PIN - 683108**

**BY ADVS. SREELAL N. WARRIER, SC, CENTRAL BOARD OF EXCISE
P.G.JAYASHANKAR; SRI P R SREEJITH**

**THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).28287/2019 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. 34265 OF 2022**

**PETITIONER/S:**

**SRI. ASHAPURA JEWELLERS,**
**13 / 416, EKAMANAPARAMBA PALAYAM ROAD, KOZHIKODE.**
**REPRESENTED BY ITS MANAGING PARTNER SRI. UMRAV SINGH,**
**PIN - 673001**

**BY ADV RAJESH NAMBIAR**

**RESPONDENT/S:**

1 **THE STATE OF KERALA,**
**REPRESENTED BY SECRETARY TO GOVERNMENT DEPARTMENT OF GOODS AND SERVICE TAX, SECRETARIAT,**
**THIRUVANANTHAPURAM., PIN - 695001**

2 **ASSISTANT COMMISSIONER ( INTELLIGENCE )**
**MOBILE SQUAD, KANNUR, O/O THE DEPUTY COMMISSIONER ( INT) STATE GOODS AND SERVICE TAX DEPARTMENT KANNUR , KERALA., PIN - 670002**

3 **THE ASSISTANT STATE TAX OFFICER( INT)**
**MOBILE SQUAD NO.II, O/O ASSISTANT COMMISSIONER ( INTELLIGENCE ) STATE GOODS AND SERVICE TAX DEPARTMENT KANNUR , KERALA., PIN – 670002**

**SRI.MUHAMED RAFIQ-SPL.GP;**

**THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).28287/2019 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. 34761 OF 2022**

**PETITIONER/S:**

**WELFARE AGRICULTURAL CREDIT CO-OPERATIVE SOCIETY LTD 18/7, ELINJIPRA, THRISSUR DISTRICT, REPRESENTED BY ITS SECRETARY SRI. PAUL E.A, PIN - 680721**

**BY ADVS. K.S.HARIHARAN NAIR**
**HARIMA HARIHARAN**
**G.REMADEVI**

**RESPONDENT/S:**

1 **SUPERINTENDENT**
**OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND CENTRAL EXCISE, MAJESTIC TOWERS, NEAR HEAD POST OFFICE, CHALAKUDY, PIN - 680307**

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

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

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

**BY ADV SMT.I. SHEELA DEVI; SRI.MUHAMED RAFIQ-SPL.GP; SRI SREELAL WARRIER; SRI P R SREEJITH**

**THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).28287/2019 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. 35347 OF 2022**

**PETITIONER/S:**

**M/S. UNIQUE MAHINDRA,**
**AGED 52 YEARS**
**DOOR NO. 19/35, NEAR CENTRE POINT, M.G. ROAD, THRISSUR ,**
**REPRESENTED BY ITS PARTNER, JOY SEBASTIAN, PIN - 680004**

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

**RESPONDENT/S:**

1 **THE SUPERINTENDENT,**
**OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX & CENTRAL EXCISE, AYYANTHOLE RANGE, CENTRAL GST BHAVAN, S.T. NAGAR, THRISSUR, PIN - 680001**

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

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

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

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

**THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).28287/2019 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. 35606 OF 2022

PETITIONER/S:

NAVAS ASSOCIATES
NAVAS ASSOCIATES, MRA-159, MANAYILKULANGARA, PARADISE, THIRUMULLAVARAM,KOLLAM, REPRESENTED BY ITS PROPRIETOR SRI. NAVAS SHAMSUDEEN, PIN - 691012

BY ADVS.
K.S.HARIHARAN NAIR
RAJATH R NATH
HARIMA HARIHARAN
G.REMADEVI

RESPONDENT/S:

1 SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF CENTRAL GST AND CENTRAL EXCISE, KOLLAM CITY RANGE, ST. MARY'S BUILDING, KOLLAM, PIN - 691008

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

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

4 STATE OF KERALA
REPRESENTED BY ITS SECRETARY TO TAXES, SECRETARIAT, THIRUVANANTHAPURAM, PIN – 695001

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

**THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).28287/2019 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. 35797 OF 2022**

**PETITIONER/S:**

**CYAN INTERNATIONAL**
**AGED 43 YEARS**
**403A, ARAKKUNAM POST, MULANTHURUTHY , ERNAKULAM DISTRICT, REPRESENTED BY ITS MANAGING PARTNER, SRI. BIJU PAULOSE, PIN - 682313**

**BY ADV TOMSON T.EMMANUEL**

**RESPONDENT/S:**

1 **ASSISTANT COMMISSIONER**
**SQUAD NO.VIII, STATE GST DEPARTMENT, SGST COMPLEX, PALAKKAD., PIN - 678001**

2 **CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**
**MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NEW DELHI, REPRESENTED BY ITS UNDER SECRETARY, PIN - 110023**

3 **STATE OF KERALA**
**REPRESENTED BY ITS SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM., PIN - 695001**

4 **COMMISSIONER OF STATE TAX**
**STATE GOODS AND SERVICE TAX DEPARTMENT, 9TH FLOOR, TAX TOWER, KILLIPALAM, KARAMANA P O; THIRUVANANTHAPURAM., PIN - 695022**

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

**THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).28287/2019 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. 35980 OF 2022**

**PETITIONER/S:**

**NILA AGRO ,**
**AGED 43 YEARS**
**SIDCO INDUSTRIAL PARK, CHELAKKARA, PAZHAYANNUR, THRISSUR DISTRICT, REPRESENTED BY ITS MANAGING PARTNER, SRI. BIJU PAULOSE, PIN - 680587**

**BY ADV TOMSON T.EMMANUEL**

**RESPONDENT/S:**

1 **ASSISTANT COMMISSIONER,**
**SQUAD NO.VIII, STATE GST DEPARTMENT, SGST COMPLEX, PALAKKAD, PIN - 678001**

2 **CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS ,**
**MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NEW DELHI, REPRESENTED BY ITS UNDER SECRETARY., PIN - 110023**

3 **STATE OF KERALA ,**
**REPRESENTED BY ITS SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM., PIN - 695001**

4 **COMMISSIONER OF STATE TAX,**
**STATE GOODS AND SERVICE TAX DEPARTMENT, 9TH FLOOR, TAX TOWER, KILLIPALAM, KARAMANA P O; THIRUVANANTHAPURAM., PIN - 695022**

**BY ADV M.S.AMAL DHARSAN; SRI.MUHAMED RAFIQ-SPL.GP; SRI SREELAL WARRIER; SRI P R SREEJITH**

**THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).28287/2019 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. 37023 OF 2022

PETITIONER/S:

THARAKANS ROYAL JEWELLERY
SHAPE BUILDING, KUNNAMKULAM, THRISSUR,REPRESENTED BY ITS MANAGING PARTNER SRI. DIX FRANCIS, PIN - 680503

BY ADVS.
K.S.HARIHARAN NAIR
RAJATH R NATH
HARIMA HARIHARAN
G.REMADEVI

RESPONDENT/S:

1 SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF CENTRAL GST AND CENTRAL EXCISE, KUNNAMKULAM RANGE, KUNNAMKULAM, THRISSUR, PIN - 680503

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

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

4 STATE OF KERALA
REPRESENTED BY ITS SECRETARY TO TAXES, SECRETARIAT, THIRUVANANTHAPURAM, PIN – 695001

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

**THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).28287/2019 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. 37908 OF 2022**

**PETITIONER/S:**

**MUHAMMED AFTHAB,**
**AGED 47 YEARS**
**PROPRIETOR - RPH STORE, CHEVIDIKKUNNU, PERAVOOR P.O., KANNUR, PIN - 670673**

**BY ADVS.**
**P.RAGHUNATHAN**
**PREMJIT NAGENDRAN**
**RISHAL.K**

**RESPONDENT/S:**

**STATE TAX OFFICER,**
**STATE GOODS AND SERVICES DEPARTMENT, MINI CIVIL STATION, KUTHUPARAMBA, KANNUR DT, PIN – 670643**

**SRI.MUHAMED RAFIQ-SPL.GP;**

**THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).28287/2019 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. 41861 OF 2022

PETITIONER/S:

TRIVANDRUM SEVANA MEDICINES
TC 14/2308,KANNIMARA MARKET, PALAYAM
,THIRUVANANTHAPURAM, REPRESENTED BY ITS PARTNER SRI. ARUN MAJEED, PIN - 695033

BY ADVS.
K.S.HARIHARAN NAIR
HARIMA HARIHARAN
RAJATH R NATH
G.REMADEVI

RESPONDENT/S:

1 STATE TAX OFFICER,
WORKS CONTRACT OFFICE, STATE GST DEPARTMENT, TAX TOWER, KILLIPALAM, KARAMANA, THIRUVANANTHAPURAM, PIN - 695002

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

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

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

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

**THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).28287/2019 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

# J U D G M E N T

**[WP(C) Nos.28287/2019, 10022/2021, 17111/2021, 22869/2022, 33952/2022, 34265/2022, 34761/2022, 35347/2022, 35606/2022, 35797/2022, 35980/2022, 37023/2022, 37908/2022, 41861/2022]**

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) 10022/2021

**PETITIONER EXHIBITS**

| | |
|---|---|
| **EXHIBIT P1** | **COPY OF SHOW CAUSE NOTICE IS ISSUED BY THE RESPONDENT.** |
| **EXHIBIT P2** | **COPY OF REPLY IS FILED BY THE PETITIONER BEFORE THE RESPONDENT.** |
| **EXHIBIT P3** | **COPY OF ORDER NO.AA32AAECT6646CIZK IS ISSUED BY THE RESPONDENT.** |

## APPENDIX OF WP(C) 17111/2021

**PETITIONER EXHIBITS**

| | |
|---|---|
| **Exhibit P1** | **THE TRUE COPY OF FORM GSTR 1 RETURNS FOR THE YEAR 2017-18** |
| **Exhibit P2** | **THE SCREENSHORT SHOWING THE ATTEMPT FOR FILING REFUND APPLICATION FOR THE YEAR 2017-18** |

## APPENDIX OF WP(C) 22869/2022

**PETITIONER EXHIBITS**

| | |
|---|---|
| **Exhibit P1** | **TRUE COPY OF THE SHOW CAUSE NOTICE NO.24/2021-22/GST/AC, DATED 07.09.2021** |
| **Exhibit P2** | **TRUE COPY OF THE REPLY DATED 13.10.2021 FILED BY THE PETITIONER BEFORE THE RESPONDENT** |
| **Exhibit P3** | **TRUE COPY OF THE ORDER DATED 11.04.2022 ISSUED BY THE RESPONDENT** |
| **Exhibit P4** | **TRUE COPY OF THE RECTIFIED ORDER DATED 13.04.2022 PASSED BY THIS RESPONDENT** |
| **Exhibit P5** | **TRUE COPY OF THE NOTIFICATION 79/2017-CUSTOMS, DATED 13.10.2017** |
| **Exhibit P6** | **TRUE COPY OF THE NOTIFICATION NO.3/2018 - CENTRAL TAX DATED 23.10.2018** |
| **Exhibit P7** | **TRUE COPY OF THE NOTIFICATION NO.39/2018-CENTRAL TAX DATED 04.09.2018** |
| **Exhibit P8** | **TRUE COPY OF THE NOTIFICATION 53/2018-CENTRAL TAX, DATED 09.10.2018** |
| **Exhibit P9** | **TRUE COPY OF THE NOTIFICATION 54/2018-CENTRAL TAX, DATED 09.10.2018** |
| **Exhibit P10** | **TRUE COPY OF THE NOTIFICATION NO.16/2020-CENTRAL TAX DATED 23.03.2020** |
| **Exhibit P11** | **TRUE COPY OF THE CIRCULAR 45/19/2018-GST DATED 30.05.2018** |
| **Exhibit P12** | **TRUE COPY OF THE CBIC CIRCULAR NO.125/44/2019-GST, DATED 18.11.2019** |
| **Exhibit P13** | **TRUE COPY OF THE NOTIFICATION NO.37/2017 - CT DATED 04.10.2017** |

## APPENDIX OF WP(C) 33952/2022

**PETITIONER EXHIBITS**

| | |
|---|---|
| **Exhibit P1** | **TRUE COPY OF THE APPLICATION FOR REFUND DATED 27.05.2022** |
| **Exhibit P2** | **TRUE COPY OF THE D COMMUNICATION DATED 13.06.2022** |
| **Exhibit P3** | **TRUE COPY OF THE REPLY DATED 21.06.2022.** |
| **Exhibit P4** | **TRUE COPY OF THE ORDER REJECTING APPLICATION FOR REFUND DATED 10.08.2022** |

**APPENDIX OF WP(C) 34265/2022**

**PETITIONER EXHIBITS**

| | |
|---|---|
| **Exhibit P1** | **TRUE COPY OF THE STATEMENT OF THE CARRIER OF THE GOODS ALONG WITH ITS ENGLISH TRANSLATION.** |
| **Exhibit P2** | **THE TRUE COPY OF THE CHALLAN DATED 23.08.2022.** |
| **Exhibit P3** | **TRUE COPY OF THE DETENTION ORDER DATED 23.08.2022 IN FORM MOV 6 U/S 129(1) OF THE GST ACT.** |
| **Exhibit P4** | **TRUE COPY OF THE NOTICE U/S 130 OF THE GST ACT DATED 25.08.2022.** |
| **Exhibit P5** | **TRUE COPY OF THE INTERIM ORDER DATED 14.09.2022 IN W.P ( C ) 28314/2022.** |
| **Exhibit P6** | **TRUE COPY OF THE REPLY DATED 11.09.2022 FILED BY THE CARRIER OF THE GOODS TO THE EXT P4 NOTICE.** |
| **Exhibit P7** | **TRUE COPY OF THE REPLY DATED 16.09.2022 FILED BY THE PETITIONER TO EXT P4 NOTICE.** |
| **Exhibit P8** | **TRUE COPY OF THE ORDER OF THE 2ND RESPONDENT DATED 16.09.2022 UNDER SEC 130 OF THE KERALA GOODS AND SERVICE TAX ACT.** |
| **Exhibit P9** | **TRUE COPY OF THE JUDGMENT DATED 19.10.2022 IN W.P.( C ) 28314/2022.** |
| **Exhibit P10** | **TRUE COPY OF THE CIRCULAR NO. 41/ 15/2018-GST DATED 13.04.2018.** |
| **Exhibit P11** | **TRUE COPY OF THE ORDER DATED 10.10.2022 ISSUED BY THE 2ND RESPONDENT UNDER SEC 130 OF THE GST ACT** |
| **Petition** | **PETITION FILED FOR AMENDMENT OF THE WRIT PETITION** |

**APPENDIX OF WP(C) 34761/2022**

**PETITIONER EXHIBITS**

| | |
|---|---|
| **Exhibit-P1** | **COPY OF THE NOTICE IN FORM GST ASMT-10 DATED 30-06-2022 ISSUED BY THE 1ST RESPONDENT** |
| **Exhibit- P2** | **COPY OF THE INTERIM ORDER IN WP(C) NO. 20934/2022 DATED 28-06-2022 PASSED BY THE HON'BLE HIGH COURT OF KERALA** |

## APPENDIX OF WP(C) 35347/2022

**PETITIONER EXHIBITS**

| | |
|---|---|
| **Exhibit P1** | **COPY OF RETU9RN FILED BY THE PETITIONER FOR THE MONTH OF FEBRUARY 2020 DTD. 11-12-2020** |
| **Exhibit P2** | **COPY OF RETU9RN FILED BY THE PETITIONER FOR THE MONTH OF MARCH 2020 DTD. 11-12-2020** |
| **Exhibit P3** | **COPY OF LETTER ISSUED BY THE 1ST RESPONDENT DTD. 07-10-2022** |
| **Exhibit P4** | **COPY OF ORDER IN WPC NO. 32854/22 OF THIS HON'BLE COURT DTD. 18-10-2022** |

**APPENDIX OF WP(C) 35606/2022**

**PETITIONER EXHIBITS**

| | |
|---|---|
| **Exhibit P1** | **COPY OF THE NOTICE IN FORM GST DRC-01A DATED 13-10-2022 ISSUED BY THE 1ST RESPONDENT** |
| **Exhibit P2** | **COPY OF THE INTERIM ORDER IN WP(C) NO. 20934/2022 DATED 28-06-2022 PASSED BY THE HON'BLE HIGH COURT OF KERALA** |

**APPENDIX OF WP(C) 35797/2022**

**PETITIONER EXHIBITS**

| | |
|---|---|
| **Exhibit P1** | **TRUE COPY OF TAX INVOICE NO.21 DATED 09.03.2021, AND E-WAY BILL FOR TRANSPORT OF GOODS ISSUED TO PETITIONER, BY M/S.PMA TRADING, PALAKKAD.** |
| **Exhibit P2** | **TRUE COPY OF TAX INVOICE NO.40 DATED 16.03.2021, AND E-WAY BILL FOR TRANSPORT OF GOODS ISSUED TO PETITIONER, BY M/S.PMA TRADING, PALAKKAD.** |
| **Exhibit P3** | **TRUE COPY OF TAX INVOICE NO.70 DATED 25.03.2021, AND E-WAY BILL FOR TRANSPORT OF GOODS ISSUED TO PETITIONER, BY M/S.PMA TRADING, PALAKKAD.** |
| **Exhibit P4** | **TRUE COPY OF GSTR 3B MONTHLY ONLINE RETURNS SUBMITTED FOR THE MONTH OF MARCH 2021 FOR THE YEAR 2020-21.** |
| **Exhibit P5** | **TRUE COPY OF PROCEEDINGS DATED 26.09.2022 ISSUED BY 1ST RESPONDENT, IN INTIMATING DISALLOWANCE OF INPUT TAX CREDIT AVAILED BY PETITIONER, IN EXT-P4 GSTR-3B RETURNS FILED CLAIMED WITH IPT FROM EXT-P1 TO P3 TAX INVOICES.** |
| **Exhibit P6** | **TRUE COPY OF THE PRESS RELEASE DATED 04.05.2018 ISSUED BY THE CBIC.** |
| **Exhibit P7** | **TRUE COPY OF THE PRESS RELEASE DATED 18.10.2018 ISSUED BY THE CBIC.** |
| **Exhibit P8** | **TRUE COPY OF THE JUDGMENT OF THE HON'BLE MADRAS HIGH COURT IN W.P(MD). 2127/2021 (M/S. D.Y. BEATHEL ENTERPRISES VERSUS THE STATE TAX OFFICER (DATA CELL), (INVESTIGATION WING) COMMERCIAL TAX BUILDINGS, TIRUNELVELI).** |
| **Exhibit P9** | **TRUE COPY OF CIRCULAR NO.123/42/2019-GST DATED 11.11.2019 ISSUED BY PRINCIPAL COMMISSIONER (GST), GST POLICY WING, CENTRAL** |

**BOARD OF INDIRECT TAXES AND CUSTOMS.**

| | |
|---|---|
| **Exhibit P10** | **TRUE COPY OF INTERIM ORDER DATED 11.10.2022 IN WP(C) NO.28241 OF 2022, PASSED BY THIS HON'BLE COURT, IN SIMILAR SET OF FACT.** |

**APPENDIX OF WP(C) 35980/2022**

**PETITIONER EXHIBITS**

| | |
|---|---|
| **Exhibit P1** | **TRUE COPY OF TAX INVOICE NO.15 DATED 08.04.2021, AND E-WAY BILL FOR TRANSPORT OF GOODS ISSUED TO PETITIONER, BY M/S.PMA TRADING, PALAKKAD.** |
| **Exhibit P2** | **TRUE COPY OF TAX INVOICE NO.38 DATED 18.04.2021, AND E-WAY BILL FOR TRANSPORT OF GOODS ISSUED TO PETITIONER, BY M/S.PMA TRADING, PALAKKAD.** |
| **Exhibit P3** | **TRUE COPY OF TAX INVOICE NO.65 DATED 30.04.2021, AND E-WAY BILL FOR TRANSPORT OF GOODS ISSUED TO PETITIONER, BY M/S.PMA TRADING, PALAKKAD.** |
| **Exhibit P4** | **TRUE COPY OF GSTR 3B MONTHLY ONLINE RETURNS SUBMITTED FOR THE MONTH OF APRIL 2021 FOR THE YEAR 2021-22.** |
| **Exhibit P5** | **TRUE COPY OF PROCEEDINGS DATED 26.09.2022 ISSUED BY 1ST RESPONDENT, IN INTIMATING DISALLOWANCE OF INPUT TAX CREDIT AVAILED BY PETITIONER, IN EXT-P4 GSTR-3B RETURNS FILED CLAIMED WITH IPT FROM EXT-P1 TO P3 TAX INVOICES.** |
| **Exhibit P6** | **TRUE COPY OF THE PRESS RELEASE DATED 04.05.2018 ISSUED BY THE CBIC.** |
| **Exhibit P7** | **TRUE COPY OF THE PRESS RELEASE DATED 18.10.2018 ISSUED BY THE CBIC.** |
| **Exhibit P8** | **TRUE COPY OF THE JUDGMENT OF THE HON'BLE MADRAS HIGH COURT IN W.P(MD). 2127/2021 (M/S. D.Y. BEATHEL ENTERPRISES VERSUS THE STATE TAX OFFICER (DATA CELL), (INVESTIGATION WING) COMMERCIAL TAX BUILDINGS, TIRUNELVELI).** |
| **Exhibit P9** | **TRUE COPY OF CIRCULAR NO.123/42/2019-GST DATED 11.11.2019 ISSUED BY PRINCIPAL COMMISSIONER (GST), GST POLICY WING, CENTRAL** |

**BOARD OF INDIRECT TAXES AND CUSTOMS.**

| | |
|---|---|
| **Exhibit P10** | **TRUE COPY OF INTERIM ORDER DATED 11.10.2022 IN WP(C) NO.28241 OF 2022, PASSED BY THIS HON'BLE COURT, IN SIMILAR SET OF FACT.** |

## APPENDIX OF WP(C) 37023/2022

**PETITIONER EXHIBITS**

| | |
|---|---|
| **Exhibit.P1** | **COPY OF THE NOTICE IN FORM GST DRC-01A DATED 11-11-2022 ISSUED BY THE 1ST RESPONDENT** |
| **Exhibit.P2** | **COPY OF THE INTERIM ORDER IN WP(C) NO. 20934/2022 DATED 28-06-2022 PASSED BY THE HON'BLE HIGH COURT OF KERALA** |

**APPENDIX OF WP(C) 37908/2022**

**PETITIONER EXHIBITS**

| | |
|---|---|
| **Exhibit-P-1** | **PHOTOCOPY OF ORDER U/S 74 OF GST ACT DT.02.09.2022 FOR THE THE F.Y. 2017-18** |
| **Exhibit-P-2** | **PHOTOCOPY OF NOTICE IN GSMT-10 DT.15.07.2020.** |
| **Exhibit-P-3** | **PHOTOCOPY OF REPLY TO EXT.P-2 DT.30.09.2020** |
| **Exhibit-P- 4** | **PHOTOCOPY OF SHOW CAUSE NOTICE DT. 06.08.2021** |
| **Exhibit-P-5** | **PHOTOCOPY OF OBJECTIONS DT. 25.09.2021 TO EXT. P-4 SCN** |
| **Exhibit-P-6** | **PHOTOCOPY OF ADDITIONAL REPLY TO EXT. P-4 SCN FILED ON 06.08.2022** |

## APPENDIX OF WP(C) 41861/2022

**PETITIONER EXHIBITS**

| | |
|---|---|
| **Exhibit P1** | **COPY OF THE SHOW CAUSE NOTICE DATED 06-09-2021 ISSUED BY THE 1ST RESPONDENT** |
| **Exhibit P2** | **COPY OF THE INTERIM ORDER IN WP(C) NO. 20934/2022 DATED 28-06-2022 PASSED BY THE HON'BLE HIGH COURT OF KERALA** |

## APPENDIX OF WP(C) 28287/2019

**PETITIONER EXHIBITS**

| | |
|---|---|
| **EXHIBIT P1** | **TRUE COPY OF THE FORM GSTR 3 B IN GSTIN 32AAEFL8047N1ZO FROM JULY, 2017 TO MARCH, 2018.** |
| **EXHIBIT P2** | **TRUE COPY OF THE GSTR 1 IN GSTIN 32AAEFL8041N1ZO FROM JULY, 2017 TO MARCH, 2018.** |
| **EXHIBIT P3** | **TRUE COPY OF THE FORM GST ASMT-10 DATED 31.08.2019 ISSUED BY THE 3RD RESPONDENT.** |
| **EXHIBIT P4** | **TRUE COPY OF THE NOTIFICATION NO.13/2017-CENTRAL TAX DATED 28.06.2017.** |
| **EXHIBIT P5** | **TRUE COPY OF THE SRO NO.359/2017 DATED 30.06.2017.** |
| **EXHIBIT P6** | **TRUE COPY OF THE RELEVANT PAGES OF FINANCE (2) ACT, 2019 DATED 01.08.2019.** |