

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C) .No. 25045 of 2018

PETITIONER:

SAHARATH P.M., S/O. MOIDU, AGED 36 YEARS,
PATHAYAKODAN HOUSE, KAMBALAKKAD POST, KANIAMBETTA,
WAYANAD DISTRICT.

BY ADVS. SRI.KRISHNA PRASAD. S
SRI.V.S.PRATHEEK

RESPONDENTS:

- 1 INTELLIGENCE OFFICER, SQUAD NO. IV, COMMERCIAL TAXES,
KANNUR - 670 101.
- 2 THE STATE TAX OFFICER, STATE GOODS AND SERVICE TAX
DEPARTMENT, PAYYANNUR, KANNUR DISTRICT - 670 307.
- 3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX
DEPARTMENT, TAX TOWER, KARAMANA P.O.,
THIRUVANANTHAPURAM - 695 001.
- 4 DEPUTY COMMISSIONER, COMMERCIAL TAXES,
KANNUR - 691 002.
- 5 VILLAGE OFFICER, KANIYAMBETTA VILLAGE OFFICE,
WAYANAD DISTRICT - 673 122.
- 6 THE DEPUTY TAHSILDAR, VYTHIRI TALUK,
WAYANAD DISTRICT - 673 576.
- 7 THE DISTRICT COLLECTOR, COLLECTORATE, KALPETTA,
WAYANAD DISTRICT - 673 121.
- 8 THE PRINCIPAL SECRETARY, DEPARTMENT OF TAXES,
SECRETARIAT, THIRUVANANTHAPURAM - 695 001.
- 9 CENTRAL BOARD OF EXCISE AND CUSTOMS,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NEW DELHI - 110001.

BY ADVS.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E. UNNIKRISHNAN., GP
DR. THUSHARA JAMES.

SR. SC SRI SREELAL WARRIER, CENTRAL BOARD OF EXCISE AND CUSTOMS.,
SRI.P.L.BABU SC CENTRAL BOARD OF EXCISE AMP CUSTOMS.

WP(C).No. 25045 of 2018 & CON. CASES

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 31.01.2019, ALONG WITH WP(C).25844/2018, WP(C).26244/2018, WP(C).26443/2018, WP(C).26641/2018, WP(C).26642/2018, WP(C).26843/2018, WP(C).26844/2018, WP(C).27045/2018, WP(C).27643/2018, WP(C).28243/2018, WP(C).28441/2018, WP(C).37014/2018, WP(C).41203/2018, WP(C).41805/2018, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 25045 of 2018 & CON. CASES
IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 25844 of 2018

PETITIONER:

ABDUL RAZAK, ADAM SUPER MARKET,KAVALA,
KANJIRAPPALLY, KOTTAYAM, 686 512.

BY ADVS.DR.K.P.PRADEEP

SMT.MEDAYILTANYA MARIE VICTO
SMT.NEENA ARIMBOOR
SMT.T.THASMI
SRI.SANAND RAMAKRISHNAN
SRI.T.T.BIJU

RESPONDENTS:

- 1 STATE OF KERALA, REPRESENTED BY ITS SECRETARY
(TAXES), GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM, 695001.
- 2 COMMECIAL TAX OFFICER/STATE TAX OFFICER,
PONKUNNAM, COMMECIAL TAXES/KERALA STATE GOODS AND
SERVICE TAX DEPARTMENT, PONKUNNAM, KOTTAYAM,
686506.
- 3 COMMISSIONER OF KERALA STATE GST, KERALA STATE GST
DEPARTMENT, TAX TOWERS, KILLIPALAM, KARAMANA PO,
THIRUVANANTHAPURAM, 695 002
- 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.

BY ADVS.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E. UNNIKRISHNAN.,
GP DR. THUSHARA JAMES.

ADDL. SOLICITOR GENERAL SRI.K.M. NATRAJ., CGC., JAISHANKAR V.
NAIR.

WP(C).No. 25045 of 2018 & CON. CASES

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 31.01.2019, ALONG WITH WP(C).41805/2018, WP(C).41203/2018, WP(C).37014/2018, WP(C).25045/2018, WP(C).26244/2018, WP(C).26443/2018, WP(C).26642/2018, WP(C).26641/2018, WP(C).26844/2018, WP(C).26843/2018, WP(C).27643/2018, WP(C).27045/2018, WP(C).28243/2018, WP(C).28441/2018, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 26244 of 2018

PETITIONER:

THOMAS.P.MATHEW, AUTHORISED PERSON, M/S.PULIYILETHU
DISTRIBUTORS,ERAYILKADAVU,KOTTAYAM-686 001.

BY ADV. SRI.C.K.SREEJITH

RESPONDENTS:

- 1 STATE TAX OFFICER, 2ND CIRCLE, STATE GST DEPARTMENT,
KOTTAYAM-686 001.
- 2 STATE OF KERALA, REPRESENTED BY SECRETARY TO
GOVERNMENT, TAXES DEPARTMENT, GOVT.SECRETARIAT,
THIRUVANANTHAPURAM-695 001.
- 3 UNION OF INDIA, REPRESENTED BY ITS SECRETARY,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
ROOM NO.46, NORTH BLOCK, NEW DELHI-110 001.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E. UNNIKRISHNAN.,
GP DR. THUSHARA JAMES.

ADDL. SOLICITOR GENERAL SRI.K.M. NATRAJ., CGC., JAISHANKAR V.
NAIR.

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WP(C).37014/2018, WP(C).25844/2018, WP(C).25045/2018,
WP(C).26443/2018, WP(C).26642/2018, WP(C).26641/2018,
WP(C).26844/2018, WP(C).26843/2018, WP(C).27643/2018,
WP(C).27045/2018, WP(C).28243/2018, WP(C).28441/2018, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

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PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 26443 of 2018

PETITIONER:

MR. RAJAN.P, PROPRIETOR OF SEEMAS BAKERY,
THALIPARAMBA JUNCTION, THALIPARAMBA KANNUR
DISTRICT, KERALA - 670 141.

BY ADV. SMT.K.LATHA

RESPONDENTS:

- 1 THE STATE TAX OFFICER-II, OFFICE OF THE STATE TAX
OFFICER, SGST DEPARTMENT, KUTHUPARAMBA, KANNUR
DISTRICT, KERALA - 670 643.
- 2 THE COMMISSIONER OF STATE TAXES, TAX TOWER,
KILLIPALAM, KARMANA P.O.,
THIRUVANANTHAPURAM - 695 002.
- 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF
KERALA, SECRETARIAT, THIRUVANANTHAPURAM - 695 001.
- 4 CENTRAL BOARD OF EXCISE AND CUSTOMS,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NEW DELHI - 110 001.
- 5 THE REVENUE RECOVERY OFFICER IN CHARGE,
OFFICE OF THE STATE GST DEPARTMENT,
KUTHUPARAMBA KANNUR DISTRICT, KERALA - 670 643.

BY ADVS. ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E.
UNNIKRISHNAN., GP DR. THUSHARA JAMES.
SR. SC SRI SREELAL WARRIER, CENTRAL BOARD OF EXCISE AND
CUSTOMS., SMT.PREETHA S. NAIR, SC, CENTRAL BOARD OF EXCISE AND
CUSTOMS.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 31.01.2019,
ALONG WITH WP(C).41805/2018, WP(C).41203/2018, WP(C).37014/2018,
WP(C).25844/2018, WP(C).25045/2018, WP(C).26244/2018,
WP(C).26642/2018, WP(C).26641/2018, WP(C).26844/2018,
WP(C).26843/2018, WP(C).27643/2018, WP(C).27045/2018,
WP(C).28243/2018, WP(C).28441/2018, THE COURT ON THE SAME DAY
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WP(C).No. 25045 of 2018 & CON. CASES
IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 26641 of 2018

PETITIONER:

M/S. MALABAR HIGH VIEW BUILDERS P LTD, KOZHIKODE
MALABAR GATE, RAM MOHAN ROAD, KOZHIKODE,
REPRESENTED BY ITS DIRECTOR, MR.ABDUL YASHIR ADI
RAJA

BY ADVS. SRI.K.P.ABDUL AZEES
SMT.SHOBHA ANNAMMA EAPEN
SMT.T.ARCHANA

RESPONDENTS:

- 1 THE STATE TAX OFFICER, WORKS CONTRACT, STATE GOODS
AND SERVICE TAX DEPARTMENT,KOZHIKODE - 673 004.
- 2 THE COMMISSIONER, STATE GOODS AND SERVICE TAX
DEPARTMENT,THIRUVANANTHAPURAM - 695 001.
- 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA,
SECRETARIAT, THIRUVANANTHAPURAM - 695 001.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E. UNNIKRISHNAN.,
GP DR. THUSHARA JAMES.

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WP(C).37014/2018, WP(C).25844/2018, WP(C).25045/2018,
WP(C).26244/2018, WP(C).26443/2018, WP(C).26642/2018,
WP(C).26844/2018, WP(C).26843/2018, WP(C).27643/2018,
WP(C).27045/2018, WP(C).28243/2018, WP(C).28441/2018, THE COURT
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THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 26642 of 2018

PETITIONER:

SMT. RAGHI P.R. ALIAS P.RAGHI PRAKASH,
PALGHAT GAS AGENCY, CENTRE VIEW (OLD LAKSHMI
COMPLEX), PALAKKAD.

BY ADVS. SRI.N.MURALEEDHARAN NAIR
SRI.S.JAFFERALI

RESPONDENTS:

- 1 THE STATE TAX OFFICER, STATE GOODS SERVICE TAX
DEPARTMENT KERALA, FIRST CIRCLE, PALAKKAD -678 001.
- 2 THE COMMISSIONER OF STATE TAXES, TAX TOWEER,
KILLIPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM - 695 002.
- 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF
KERALA,SECRETARIAT, THIRUVANANTHAPURAM - 695 001.
- 4 CENTRAL BOARD OF EXCISE AND CUSTOMS,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NEW DELHI - 110 001.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E. UNNIKRISHNAN.,
GP DR. THUSHARA JAMES.,
SR. SC SRI SREELAL WARRIER, CENTRAL BOARD OF EXCISE AND CUSTOMS.

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WP(C).37014/2018, WP(C).25844/2018, WP(C).25045/2018,
WP(C).26244/2018, WP(C).26443/2018, WP(C).26641/2018,
WP(C).26844/2018, WP(C).26843/2018, WP(C).27643/2018,
WP(C).27045/2018, WP(C).28243/2018, WP(C).28441/2018, THE COURT
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PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 26843 of 2018

PETITIONER:

SHIHABUDHEEN A, AGED 55, S/O.ABDUL MAJEED,
PROPRIETOR,S.R.AGENCIES, ANDOORKONAM,
THIRUVANANTHAPURAM-695 584.

BY ADVS. SRI.K.M.FIROZ
SMT.M.SHAJNA

RESPONDENTS:

- 1 THE STATE TAX OFFICER, SQUAD NO.IV,
STATE GOODS & SERVICE TAX
DEPARTMENT,THIRUVANANTHAPURAM - 695 001.
- 2 COMMISSIONER OF STATE GOODS AND SERVICE TAX,
STATE GST DEPARTMENT, TAX TOWERS,
THIRUVANANTHAPURAM - 695 001.
- 3 THE STATE OF KERALA, REPRESENTED BY ITS CHIEF
SECRETARY,SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.
- 4 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF
KERALA,SECRETARIAT, THIRUVANANTHAPURAM - 695 001.
- 5 UNION OF INDIA, REPRESENTED BY REVENUE SECRETARY,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK NEW DELHI-110 001.
- 6 STATE TAX OFFICER (RECOVERY),
OFFICE OF THE INSPECTING ASSISTANT COMMISSIONER,
OFFICE OF THE DEPUTY COMMISSIONER,COMMERCIAL TAXES
DEPARTMENT,KOZHIKODE - 6.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E. UNNIKRISHNAN.,
GP DR. THUSHARA JAMES.
ADDL. SOLICITOR GENERAL SRI.K.M. NATRAJ., CGC., JAISHANKAR V.
NAIR.

WP(C).No. 25045 of 2018 & CON. CASES

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PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 26844 of 2018

PETITIONER:

M/S. MALABAR METALS, 13/838, NIDA, KANJIKODE,
PALAKKAD, REPRESENTED BY ITS PARTNER, SREEKANTH O.

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

RESPONDENTS:

- 1 THE INTELLIGENCE OFFICER, SQUAD NO. VIII,
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD - 678 001.
- 2 THE COMMISSIONER, STATE GOODS AND SERVICES TAX
DEPARTMENT, THIRUVANANTHAPURAM - 695 001.
- 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF
KERALA, SECRETARIAT, THIRUVANANTHAPURAM - 695 001.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E. UNNIKRISHNAN.,
GP DR. THUSHARA JAMES.

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WP(C).37014/2018, WP(C).25844/2018, WP(C).25045/2018,
WP(C).26244/2018, WP(C).26443/2018, WP(C).26642/2018,
WP(C).26641/2018, WP(C).26843/2018, WP(C).27643/2018,
WP(C).27045/2018, WP(C).28243/2018, WP(C).28441/2018, THE COURT
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PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 27045 of 2018

PETITIONER:

INNER VIEW, OPPOSITE TRIPUNITHURA MUNICIPALITY
PUBLIC CEMETERY, THIRIPUNITHURA, REPRESENTED BY ITS
MANAGING PARTNER, SABU CYRIAC, AGED 50,
S/O.CYRIAC V.J

BY ADVS. SRI.K.M.FIROZ

SMT.M.SHAJNA

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER, DEPARTMENT OF
COMMERCIAL TAXES, SPECIAL CIRCLE-III, COMMERCIAL
TAX COMPLEX, ERNAKULAM, KOCHI-682 018.
- 2 COMMISSIONER OF STATE GOODS AND SERVICE TAX
STATE GST DEPARTMENT, TAX TOWERS,
THIRUVANANTHAPURAM-695 001.
- 3 THE STATE OF KERALA, REPRESENTED BY ITS CHIEF
SECRETARY, SECRETARIAT, THIRUVANANTHAPURAM-695001.
- 4 SECRETARY TAXES DEPARTMENT, GOVERNMENT OF KERALA,
SECRETARIAT, THIRUVANANTHAPURAM-695001.
- 5 UNION OF INDIA, REPRESENTED BY REVENUE SECRETARY,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK NEW DELHI-110001.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E. UNNIKRISHNAN.,
GP DR. THUSHARA JAMES.

ADDL. SOLICITOR GENERAL SRI.K.M. NATRAJ., CGC., JAISHANKAR V.
NAIR.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 31.01.2019,
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WP(C).25844/2018, WP(C).25045/2018, WP(C).26244/2018,
WP(C).26443/2018, WP(C).26642/2018, WP(C).26641/2018,
WP(C).26844/2018, WP(C).26843/2018, WP(C).27643/2018,
WP(C).28243/2018, WP(C).28441/2018, THE COURT ON THE SAME DAY
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PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 27643 of 2018

PETITIONER:

SASTHA PETRO PARK, XII/ 163A, KUTHUKUZH P.O,
KOTHAMANGALAM, REP. BY ITS PARTNER
SRI. R. SABARINATH.

BY ADVS. AJI V. DEV
ALAN PRIYADARSHI DEV
NURIYA O.A.
SRI.M.G.SHAJI

RESPONDENTS:

- 1 STATE TAX OFFICER, S.G. AND S.T DEPARTMENT,
KOTHAMANGALAM AND OTHERS.
- 2 THE COMMISSIONER OF STATE TAXES, TAX TOWER,
KARAMANA, THIRUVANANTHAPURAM- 695 002.
- 3 THE STATE OF KERALA REPRESENTED BY IT'S SECRETARY
TO TAXES,SECRETARIAT, THIRUVANANTHAPURAM- 695 002.
- 4 THE CENTRAL BOARD OF INDIRECT TAXES AND COUSTOMS,
REPRESENTED BY IT'S CHAIRMAN, DEPARTMENT OF
REVENUE, NORTH BLOCK, NEW DELHI.
- 5 THE UNION OF INDIA, REPRESENTED BY IT'S PRINCIPAL
SECRETARY,MINISTRY OF FINANCE, DEPARTMENT OF
REVENUE, NORTH BLOCK, NEW DELHI.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E. UNNIKRISHNAN.,
GP DR. THUSHARA JAMES.,
ADDL. SOLICITOR GENERAL SRI.K.M. NATRAJ., CGC., JAISHANKAR V.
NAIR.,
SR. SC SRI SREELAL WARRIER, CENTRAL BOARD OF EXCISE AND CUSTOMS,
THOMAS NELLIMOOTTIL, SC

WP(C).No. 25045 of 2018 & CON. CASES

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PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 28243 of 2018

PETITIONER:

AJANTHA PAINTS, WEST NADAKKAVU, KOZHIKODE- 673 006,
REP. BY ITS MANAGING PARTNER MANOJ T.

BY ADVS. SRI.C.S.ARUN SHANKAR
SRI.T.G.MADHAVANUNNI
SRI.S.SHYAM KUMAR

RESPONDENTS:

- 1 THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM -695 033.
- 2 THE STATE TAX OFFICER (IB) I, SGST DEPARTMENT,
KOZHIKODE - 673 006.
- 3 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
DEPARTMENT OF REVENUE,MINISTRY OF FINANCE,
UNION OF INDIA, NEW DELHI -110 001.

BY ADVS.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E. UNNIKRISHNAN.,
GP DR. THUSHARA JAMES.
SR. SC SRI SREELAL WARRIER, CENTRAL BOARD OF EXCISE AND CUSTOMS.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
31.01.2019, ALONG WITH WP(C).41805/2018, WP(C).41203/2018,
WP(C).37014/2018, WP(C).25844/2018, WP(C).25045/2018,
WP(C).26244/2018, WP(C).26443/2018, WP(C).26642/2018,
WP(C).26641/2018, WP(C).26844/2018, WP(C).26843/2018,
WP(C).27643/2018, WP(C).27045/2018, WP(C).28441/2018, THE COURT
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PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 28441 of 2018

PETITIONER:

ABDUL SHUKOOR, AGED 45 YEARS,
S/O.ABDUL REHMANKUNJU, RESIDING AT KATTAYYATH
PUTHENPURAYIL, AADINADU SOUTH, KAATTILKADAVU POST,
KARUNAGAPPALLY, PIN-690 542, PROPRIETOR, AISHWARYA
STORES, PUTHENTHERUVU, KULASEKHARAPURAM,
KARUNAGAPPALLY, PIN-690 544.

BY ADVS. JAYASHANKAR P.G.
SMT.LINTA VARGHESE

RESPONDENTS:

- 1 STATE OF KERALA, REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM-695 001.
- 2 THE COMMISSIONER OF COMMERCIAL TAXES, 9TH FLOOR,
TAX TOWER , KILLIPALAM, KARAMANA P.O,
THIRUVANANTHAPURAM-695 002.
- 3 THE STATE TAX OFFICER, STATE GOODS AND SERVICE TAX
OFFICE, MINI CIVIL STATION, KARUANAGAPALLY-690 518.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E. UNNIKRISHNAN.,
GP DR. THUSHARA JAMES.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
31.01.2019, ALONG WITH WP(C).41805/2018, WP(C).41203/2018,
WP(C).37014/2018, WP(C).25844/2018, WP(C).25045/2018,
WP(C).26244/2018, WP(C).26443/2018, WP(C).26642/2018,
WP(C).26641/2018, WP(C).26844/2018, WP(C).26843/2018,
WP(C).27643/2018, WP(C).27045/2018, WP(C).28243/2018, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 25045 of 2018 & CON. CASES
IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 37014 of 2018

PETITIONER:

BROTHERS TRADE LINKS, KOTTIYAM P O, KOLLAM-691 571,
REPRESENTED BY ITS MANAGING PARTNER BASHEER KUTTY,
S/O KASIMKUNJU, AGED 63, S.S. BANGLAVIL,
KOTTIYAM P O, KOLLAM-691 571.

BY ADVS. SRI.K.M.FIROZ
SMT.M.SHAJNA

RESPONDENT:

- 1 STATE TAX OFFICER, CHATHANNOOR,
KOLLAM DISTRICT-691 001.
- 2 COMMISSIONER OF STATE GOODS AND SERVICE TAX,
STATE GST DEPARTMENT, TAX TOWERS,
THIRUVANANTHAPURAM-695 001.
- 3 THE STATE OF KERALA, REPRESENTED BY ITS CHIEF
SECRETARY, SECRETARIAT, THIRUVANANTHAPURAM-695 001.
- 4 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA,
SECRETARIAT, THIRUVANANTHAPURAM-695 001.
- 5 UNION OF INDIA, REPRESENTED BY REVENUE SECRETARY,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK,
NEW DELHI-110 001.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E. UNNIKRISHNAN.,
GP DR. THUSHARA JAMES.

ADDL. SOLICITOR GENERAL SRI.K.M. NATRAJ., CGC., JAISHANKAR V.
NAIR.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 31.01.2019,
ALONG WITH WP(C).41805/2018, WP(C).41203/2018, WP(C).25844/2018,
WP(C).25045/2018, WP(C).26244/2018, WP(C).26443/2018,
WP(C).26642/2018, WP(C).26641/2018, WP(C).26844/2018,
WP(C).26843/2018, WP(C).27643/2018, WP(C).27045/2018,
WP(C).28243/2018, WP(C).28441/2018, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:

WP(C).No. 25045 of 2018 & CON. CASES

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 41203 of 2018

PETITIONER:

RAS AUTO DISTRIBUTORS, TOWN HALL SHOPPING COMPLEX,
IRON BRIDGE, ALAPPUZHA, PIN-688 001, REPRESENTED BY
ITS PROPRIETOR, RASHID SAYED.

BY ADVS. SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.M.RAJAGOPAL

RESPONDENTS:

- 1 THE STATE TAX OFFICER - I, STATE GST DEPARTMENT,
FIRST CIRCLE, ALAPPUZHA, PIN-688 001.
- 2 THE STATE OF KERALA, REP. BY THE PRINCIPAL
SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001.
- 3 UNION OF INDIA, REPRESENTED BY ITS SECRETARY,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
ROOM NO.46, NORTH BLOCK, NEW DELHI-110 001.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E. UNNIKRISHNAN.,
GP DR. THUSHARA JAMES.

ADDL. SOLICITOR GENERAL SRI.K.M. NATRAJ., CGC., JAISHANKAR V.
NAIR.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
31.01.2019, ALONG WITH WP(C).41805/2018, WP(C).37014/2018,
WP(C).25844/2018, WP(C).25045/2018, WP(C).26244/2018,
WP(C).26443/2018, WP(C).26642/2018, WP(C).26641/2018,
WP(C).26844/2018, WP(C).26843/2018, WP(C).27643/2018,
WP(C).27045/2018, WP(C).28243/2018, WP(C).28441/2018, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 25045 of 2018 & CON. CASES
IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 41805 of 2018

PETITIONER:

K. SURESHKUMAR, AGED 47 YEARS, SABARI,
NALLOORKONAM, CHEMPAZHANTHI.P.O.,
THIRUVANANTHAPURAM.

BY ADVS. SRI.P.S.SOMAN
SMT.T.RADHAMANY
SRI.B.PRABHAKARAN

RESPONDENTS:

- 1 STATE TAX OFFICER, WORKS CONTRACT, STATE GOODS AND
SERVICE TAX DEPARTMENT, TAX TOWER, KARAMANA.P.O.,
THIRUVANANTHAPURAM-695 002.
- 2 THE COMMISSIONER, STATE GOODS AND SERVICE TAX
DEPARTMENT, TAX TOWER, KARAMANA.P.O.,
THIRUVANANTHAPURAM-695 002.
- 3 THE SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF
KERALA, SECRETARIAT, THIRUVANANTHAPURAM-695 001.
- 4 CENTRAL BOARD OF EXCISE AND CUSTOMS,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NEW DELHI-110 001.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E. UNNIKRISHNAN.,
GP DR. THUSHARA JAMES.
SR. SC SRI SREELAL WARRIER, CENTRAL BOARD OF EXCISE AND CUSTOMS.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
31.01.2019, ALONG WITH WP(C).41203/2018, WP(C).37014/2018,
WP(C).25844/2018, WP(C).25045/2018, WP(C).26244/2018,
WP(C).26443/2018, WP(C).26642/2018, WP(C).26641/2018,
WP(C).26844/2018, WP(C).26843/2018, WP(C).27643/2018,
WP(C).27045/2018, WP(C).28243/2018, WP(C).28441/2018, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 25045 of 2018 & CON. CASES

JUDGMENT

[WP(C) 25045/2018, WP(C) .25844/2018, WP(C) .26244/2018, WP(C) .26443/2018, WP(C) .26641/2018, WP(C) .26642/2018, WP(C) .26843/2018, WP(C) .26844/2018, WP(C) .27045/2018, WP(C) .27643/2018, WP(C) .28243/2018, WP(C) .28441/2018, WP(C) .37014/2018, WP(C) .41203/2018 , WP(C) .41805/2018]

In this batch of writ petitions the petitioners have laid challenge, amongst others, on the ground that Section 174 of the KSGST Act is *ultra vires* of the State's legislative power or on the ground that the demand is barred by limitation under Section 25(1) of the KVAT Act. In some cases, both the grounds have been taken.

2. All counsel agree that the issues stand squarely covered against the petitioners by judgment dated 11th January 2019 in W.P.(C) No.11335 of 2018 and connected cases.

I, therefore, dismiss the writ petitions applying the ratio of the judgment referred to above.

Sd/-

DAMA SESHADRI NAIDU

JUDGE

WP(C).No. 25045 of 2018 & CON. CASES

APPENDIX OF WP(C) 25045/2018

PETITIONER'S/S EXHIBITS:

- | | |
|------------|--|
| EXHIBIT P1 | A TRUE COPY OF THE ORDER NO.
32122201239/2016-17 DATED 08.01.2018. |
| EXHIBIT P2 | A TRUE COPY OF THE RECOVERY NOTICE DATED
19.04.2018 ISSUED BY THE 7TH RESPONDENT
THROUGH 6TH RESPONDENT WITH ENGLISH
TRANSLATION. |
| EXHIBIT P3 | A TRUE COPY OF THE INTERIM ORDER PASSED IN
W.P.(C)NO. 11335/2018 DATED 04.04.2018. |

WP(C).No. 25045 of 2018 & CON. CASES

APPENDIX OF WP(C) 25844/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE ASSESSMENT ORDER NO. 32050861806/2014-15 DATED 30.12.2017 ISSUED BY THE 2ND RESPONDENT
EXHIBIT P2	TRUE COPY OF THE ASSESSMENT ORDER NO. 32050861806/2014-15 DATED 23.07.2018 ISSUED BY THE 2ND RESPONDENT

WP(C).No. 25045 of 2018 & CON. CASES

APPENDIX OF WP(C) 26244/2018

PETITIONER'S/S EXHIBITS:

- | | |
|--------|--|
| EXT P1 | THE TRUE COPY OF THE REGISTRATION
CERTIFICATE 32050662772/3.12.2009 ISSUED BY
THE 1ST RESPONDENT |
| EXT P2 | THE TRUE COPY OF THE REGISTRATION
CERTIFICATE UNDER GST ACT IN
NO.32AAHFP9271HIZ2 DTD.21/9/2017 |
| EXT.P3 | THE TRUE COPY OF THE ANNUAL RETURN FOR
2011-12 DT.7/3/2013 |
| EXT.P4 | THE TRUE COPY OF THE ASSESSMENT ORDER AND
DEMAND NOTICE DT.2/4/2018. |

WP(C).No. 25045 of 2018 & CON. CASES

APPENDIX OF WP(C) 26443/2018

PETITIONER'S/S EXHIBITS:

- | | |
|-------------|--|
| EXHIBIT P1 | THE TRUE COPY OF ASSESSMENT ORDER FOR THE YEAR 2015-2016 DATED 20.09.2017 ALONG WITH ITS CORRESPONDING DEMAND NOTICES IN FORM NO. 12 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER. |
| EXHIBIT P1A | THE TRUE COPY OF ASSESSMENT ORDER FOR THE YEAR 2016-2017 DATED 27.11.2017 ALONG WITH ITS CORRESPONDING DEMAND NOTICES INFORM NO. 12 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER. |
| EXHIBIT P2 | TRUE COPY OF ORDER ISSUED BY THIS COURT IN SIMILAR WRIT PETITIONS AND PASSED INTERIM ORDERS IN WPC NO. 13930/2018, DATED 13.4.2018. |

WP(C).No. 25045 of 2018 & CON. CASES

APPENDIX OF WP(C) 26641/2018

PETITIONER'S/S EXHIBITS:

EXT.P1: THE TRUE COPY OF THE ORDER
NO.32111503007/2009-10 DATED 30/06/2018

EXT.P2: THE TRUE COPY OF NOTICE
NO.32111503007/2009-10 DATED 17/05/2018

WP(C).No. 25045 of 2018 & CON. CASES

APPENDIX OF WP(C) 26642/2018

PETITIONER'S/S EXHIBITS:

EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT FOR THE YEAR 2012 - 2013
DATED 30/06/2018

EXT.P2: TRUE COPY OF THE DEMAND NOTICE IN FORM
NO.12 ISSUED BY 1ST RESPONDENT DATED
30/06/2018

WP(C).No. 25045 of 2018 & CON. CASES

APPENDIX OF WP(C) 26843/2018

PETITIONER'S/S EXHIBITS:

EXT.P1: TRUE COPY OF PENALTY ORDER NO.CR.29/15
DATED 30/06/2018 ISSUED BY THE 1ST
RESPONDENT FOR THE ASSESSMENT YEAR 2015-16
ALONG WITH ACCOMPANYING DEMAND NOTICE

WP(C).No. 25045 of 2018 & CON. CASES

APPENDIX OF WP(C) 26844/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1

COPY OF ORDER ISSUED BY THE 1ST RESPONDENT
FOR THE YEAR 2016-17 DATED 24.07.2018.

WP(C).No. 25045 of 2018 & CON. CASES

APPENDIX OF WP(C) 27045/2018

PETITIONER'S/S EXHIBITS:

EXT.P1

TRUE COPY OF ASSESSMENT ORDER
NO.32071039075/13-14 DATED 21.05.2018 AND
DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT
FOR THE ASSESSMENT YEAR 2013-14.

WP(C).No. 25045 of 2018 & CON. CASES

APPENDIX OF WP(C) 27643/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	A TRUE COPY OF THE SHAW-CAUSE NOTICE ISSUED U/S.25(1) OF THE KVAT ACT FOR 2011-12 DATED 18.06.2018.
EXHIBIT P1 A	A TRUE COPY OF THE SHAW-CAUSE NOTICE ISSUED U/S.25(1) OF THE KVAT ACT FOR 2012-13 DATED 18.06.2018.
EXHIBIT P1 B	A TRUE COPY OF THE SHAW-CAUSE NOTICE ISSUED U/S.25(1) OF THE KVAT ACT FOR 2013-14 DATED 18.06.2018.
EXHIBIT P1 C	A TRUE COPY OF THE SHAW-CAUSE NOTICE ISSUED U/S.25(1) OF THE KVAT ACT FOR 2015-16 DATED 18.06.2018.
EXHIBIT P2	A TRUE COPY OF THE REPLY FILED FOR 2011-2012 DATED 10.03.2018 ALONG WITH TRANSLATION.
EXHIBIT P2 A	A TRUE COPY OF THE REPLY FILED FOR 2012-13 DATED 10.03.2018 ALONG WITH TRANSLATION.
EXHIBIT P2 B	A TRUE COPY OF THE REPLY FILED FOR 2013-14 DATED 10.03.2018 ALONG WITH TRANSLATION.
EXHIBIT P2 C	A TRUE COPY OF THE REPLY FILED FOR 2015-16 DATED 10.03.2018 ALONG WITH TRANSLATION.
EXHIBIT P3	A TRUE COPY OF THE PROCEEDINGS OF ASSESSMENT PASSED FOR 2011-2012 DATED 30.01.2018.
EXHIBIT P3 A	A TRUE COPY OF THE PROCEEDINGS OF ASSESSMENT PASSED FOR 2012-13 DATED 30.01.2018.
EXHIBIT P3 B	A TRUE COPY OF THE PROCEEDINGS OF ASSESSMENT PASSED FOR 2013-14 DATED 30.01.2018.
EXHIBIT P3 C	A TRUE COPY OF THE PROCEEDINGS OF ASSESSMENT PASSED FOR 2015-16 DATED 30.01.2018.

WP(C).No. 25045 of 2018 & CON. CASES

APPENDIX OF WP(C) 28243/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE PENALTY ORDER DATED 11/07/2018 ISSUED U/S.67(1) OF THE KVAT ACT, 2003 BY THE 2ND RESPONDENT FOR THE YEAR 2015-16.
EXHIBIT P2	TRUE COPY OF THE ORDER DATED 04/04/2018 OF THE HON'BLE HIGH COURT IN W.P. (C) NO.11335 OF 2018.

WP(C).No. 25045 of 2018 & CON. CASES

APPENDIX OF WP(C) 28441/2018

PETITIONER'S/S EXHIBITS:

- | | |
|------------|--|
| EXHIBIT P1 | A TRUE COPY OF THE NOTICE BEARING
NO.32020931395/15-16 DATED 24.3.2018 ISSUED
BY THE 3RD RESPONDENT UNDER S.25 OF THE
KERALA VALUE ADDED TAX ACT, 2003. |
| EXHIBIT P2 | TRUE COPY OF THE REPLY FILED BY THE
PETITIONER DATED 11.6.2018 TO EXT.P1
NOTICE. |
| EXHIBIT P3 | TRUE COPY OF THE ASSESSMENT ORDER CUM
DEMAND NOTICE NO.320209313952015-16 DATED
17.7.2018 ISSUED BY THE 3RD RESPONDENT
UNDER S.25(1) OF THE KERALA VALUE ADDED TAX
ACT,2003. |

WP(C).No. 25045 of 2018 & CON. CASES

APPENDIX OF WP(C) 37014/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1

TRUE COPY OF ASSESSMENT ORDER
NO.32021339499/15-16 DATED 29.09.2018 AND
DEMAND NOTICE DATED 29.09.2018 ISSUED BY
THE 1ST RESPONDENT FOR THE ASSESSMENT YEAR
2015-16.

EXHIBIT P2

A TRUE COPY OF THE LETTER ISSUED BY THE
HIMALAYA DRUG COMPANY DATED 10.07.2018 TO
THE ASSISTANT COMMISSIONER, SPECIAL CIRCLE-
1, ERNAKULAM.

WP(C).No. 25045 of 2018 & CON. CASES

APPENDIX OF WP(C) 41203/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	COPY OF ORDER DATED 30.6.2018 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2011-12.
EXHIBIT P1 A	COPY OF ORDER DATED 31.10.2018 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2012-13.
EXHIBIT P2	COPY OF INTERIM ORDER DATED 13.4.2018 ISSUED BY THIS HON'BLE COURT IN WPC.NO.13552 OF 2018.

WP(C).No. 25045 of 2018 & CON. CASES

APPENDIX OF WP(C) 41805/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE ASSESSMENT ORDER NO.32011305592/13-14 DATED 25.9.2018 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER FOR THE YEAR 2013-14.
EXHIBIT P1 A	TRUE COPY OF THE ASSESSMENT ORDER NO.32011305592/14-15 DATED 25.9.2018 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER FOR THE YEAR 2014-15.
EXHIBIT P1 B	TRUE COPY OF THE ASSESSMENT ORDER NO.32011305592/15-16 DATED 25.9.2018 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER FOR THE YEAR 2015-16.
EXHIBIT P1 C	TRUE COPY OF THE ASSESSMENT ORDER NO.32011305592/16-17 DATED 25.9.2018 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER FOR THE YEAR 2016-17.
EXHIBIT P2	TRUE COPY OF THE INTERIM ORDER PASSED BY THIS HON'BLE COURT IN WPC.NO.11335/2018 DATED 4.4.2018.