

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.S.DIAS

Friday, the 15th day of December 2023 / 24th Aagrahayana, 1945

WP(C) NO. 42356 OF 2023

PETITIONERS:

M/S.BISMI CASHEW COMPANY, A PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT KP V/385 A-C, KILIKOLLOOR, MANGAD P.O, KOLLAM, KERALA (REPRESENTED BY ITS MANAGING PARTNER SHIYAS HUSSAIN, AGED 46 YEARS, S/O AHAMAD HUSSAIN, RESIDING AT THANAL, TKMC P.O, KOTTAMKARA, KOLLAM, KERALA 691005), PIN - 691015.

RESPONDENTS:

1. UNION OF INDIA, REPRESENTED BY ITS SECRETARY, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NO 137, NORTH BLOCK, NEW DELHI, PIN - 110001.
2. STATE OF KERALA, REPRESENTED BY THE SECRETARY TO GOVERNMENT, DEPARTMENT OF REVENUE, SECRETARIAT, THIRUVANANTHAPURAM, KERALA, PIN - 695001.
3. ASSISTANT COMMISSIONER, CENTRAL TAX AND CENTRAL EXCISE, KOLLAM DIVISION, ST MARY'S BUILDING, KADAPPAKKADA, KOLLAM, PIN - 691008.

Writ Petition (Civil) praying inter alia that in the circumstances stated in the affidavit filed along with the WP(C) the High Court be pleased to stay the operation of Ext P4 Order-in-Original No.36/2023-24 GST (AC) dated 05.10.2023 passed by the 3rd Respondent and to restrain the Respondents from taking any coercive steps against the petitioner pursuant to Ext P4 order.

This petition coming on for orders upon perusing the petition and the affidavit filed in support of WP(C) and upon hearing the arguments of M/S.M.P.SHAMEEM AHAMED & DANIYA RASHEED PALLIYALIL, Advocates for the petitioner, the court passed the following:

C.S.DIAS,J.

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W.P (C)No.42356 of 2023

Dated this the 15th day of December, 2023

ORDER

Admitted.

Learned Deputy Solicitor General of India takes notice for the 1st respondent. Learned Government Pleader takes notice for the 2nd respondent. Sri. Sreelal N Warriar takes notice for the 3rd respondent.

On a consideration of the pleadings and materials on record, and taking note of the fact that this Court has passed interim orders in identical matters, I am of the view that the petitioner is entitled to the benefit of a similar order. Hence, I stay further proceedings pursuant to Ext.P4 order, for a period of four months.

Post along with W.P(C) No.17446/2023.

SD/-

C.S.DIAS, JUDGE

rmm 15/12/2023

APPENDIX OF WP(C) 42356/2023

Exhibit P4

**COPY OF THE ORDER IN ORIGINAL 36/2023-24 GST (AC) DATED
05.10.2023 PASSED BY THE 3RD RESPONDENT**

