



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.S.DIAS

TUESDAY, THE 12TH DAY OF DECEMBER 2023 / 21ST AGRAHAYANA, 1945

WP(C) NO. 41571 OF 2023

PETITIONER:

M/S. E.G. GRANITES
MALAMEL, PERUMANNOOR, KOTTARAKKARA, KOLLAM, REPRESENTED
BY ITS MANAGING PARTNER, ELDHO KURIAN, PIN - 691545

BY ADVS.
HARISANKAR V. MENON
MEERA V.MENON
R.SREEJITH
K.KRISHNA
PARVATHY MENON

RESPONDENTS:

- 1 THE STATE TAX OFFICER (INTELLIGENCE)
SQUAD NO. II, STATE GOODS & SERVICES TAX DEPARTMENT,
KOLLAM @ KOTTARAKKARA , KOLLAM DISTRICT., PIN - 691509
- 2 THE STATE TAX OFFICER
TAX PAYER SERVICES, STATE GOODS & SERVICES TAX
DEPARTMENT, PUNALUR, KOLLAM, PIN - 691305
- 3 THE DEPUTY COMMISSIONER
ARREAR RECOVERY, O/O. JOINT COMMISSIONER, TAX PAYER
SERVICES, STATE GOODS & SERVICES TAX DEPARTMENT, SALES
TAX COMPLEX, KOLLAM, PIN - 691002

OTHER PRESENT:

GOVT. PLEADER SMT.JASMINE.M.A

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
12.12.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



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2**JUDGMENT**

The writ petition is filed, inter alia, to direct the second respondent to consider and dispose of Ext P4 letter, expeditiously.

2. The petitioner's case is that, pursuant to Ext P1 notice issued under Sec.66 of the KVAT Act, the petitioner has submitted Ext.P2 objection before the first respondent. However, till date, no orders have been passed on the objection. In the meantime, the third respondent has issued Ext.P3 notice threatening to take coercive proceedings against the petitioner. The petitioner has submitted Ext.P4 letter before the first respondent to defer further proceedings until a decision is taken on Ext.P2 objection. The petitioner is apprehensive that the respondents may carry out the threat as per Exts.P1 and P3 orders. Hence, the writ petition.



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3. Heard; Sri.Harisankar V.Menon, the learned counsel appearing for the petitioner and Smt.Jasmine M.M., the learned Government Pleader appearing for the respondents.

4. Having considered the pleadings and materials on record and taking note of the fact that the petitioner has already submitted Ext P2 objection before the first respondent, I deem it appropriate to direct the first respondent to consider and dispose of Ext.P2 objection before enforcing Exts.P1 and P3.

In the result, the writ petition is disposed of as follows:

(i) The respondents 1 and 2 are directed to take a decision on Ext.P2 objection submitted by the petitioner to Ext.P1 notice and until such time to defer all further proceedings pursuant to Exts.P1 and P3.

(ii) The respondents 1 or 2 shall pass orders on



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Ext.P2 after affording the petitioner an opportunity of being heard.

ma/12.12.2023

Sd/-C.S.DIAS
JUDGE



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APPENDIX OF WP(C) 41571/2023

PETITIONER EXHIBITS

Exhibit P1	COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 17-02-2020
Exhibit P2	COPY OF REPLY FILED BY THE PETITIONER DTD. 02-03-2020
Exhibit P3	COPY OF NOTICE ISSUED BY THE 3RD RESPONDENT DTD. 19-09-2023
Exhibit P4	COPY OF REPRESENTATIOJN SUBMITTED BY THE PETITIONER BEFORE THE RESPONDENTS DTD. 01-12-2023