



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR.JUSTICE MOHAMMED NIAS C.P.

THURSDAY, THE 9TH DAY OF MARCH 2023 / 18TH PHALGUNA, 1944

WA NO. 521 OF 2023

AGAINST THE ORDER/JUDGMENT WP(C) 37785/2018 OF HIGH COURT OF
KERALA

APPELLANT/PETITIONER IN W.P.(C) :

REDLANDS ASHLYN MOTORS PLC
REGENCY COMPLEX, KARIKKATH LANE, M.G.ROAD,
THRISSUR, REPRESENTED BY IT'S PARTNER, SUNITHA
ASHLYN., PIN - 680001
BY ADVS.
T.C.SURESH MENON
M.UNNIKRISHNA MENON
B.DEEPAK

RESPONDENTS/RESPONDENTS IN W.P.(C)

- 1 ASSISTANT COMMISSIONER (ASSMT) -II SGST DEPARTMENT
SPECIAL CIRCLE, THRISSUR., PIN - 620680
 - 2 THE COMMISSIONER
STATE GOODS AND SERVICE TAX DEPARTMENT,
TRIVANDRUM., PIN - 695001
 - 3 SECRETARY
TAXES DEPARTMENT, GOVERNMENT OF KERALA,
SECRETARIAT, TRIVANDRUM., PIN - 695001
 - 4 CENTRAL BOARD OF EXCISE AND CUSTOMS DEPARTMENT OF
REVENUE
MINISTRY FINANCE, GOVT. OF INDIA,
NEW DELHI., PIN - 110001
- BY SMT.M.M.JASMINE, GP

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON
09.03.2023, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:



A.K. JAYASANKARAN NAMBIAR & MOHAMMED NIAS C.P., JJ

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WA No.521 of 2023
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Dated this the 9th day of March, 2023

JUDGMENT

A.K.Jayasankaran Nambiar, J.

Taking note of the affidavit filed in support of the delay condonation application, and finding that the issue urged in the writ appeal is covered against the appellant, we condone the delay occasioned in filing the writ appeal, and dismiss the writ appeal by following the judgment of the Division Bench of this Court in **Sheen Golden Jewels (India) Ltd. v. State Tax Officer(IB)-1** [2023 (1) KLJ 49].

**Sd/- A.K. JAYASANKARAN NAMBIAR,
JUDGE**

**Sd/- MOHAMMED NIAS C.P.,
JUDGE**

dlk/9.3.2023