



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

MONDAY, THE 4TH DAY OF SEPTEMBER 2023 / 13TH BHADRA, 1945

WP(C) NO. 28275 OF 2023

PETITIONER:

G.K. TRADERS
VENGATT BUILDING, PETTA, FEROKE, KOZHIKODE, KERALA
REPRESENTED BY ITS MANAGING PARTNER, MR.FAISAL, PIN – 673
631.

BY ADVS.
AMMU CHARLES
K.MANOJ CHANDRAN

RESPONDENTS:

- 1 JOINT COMMISSIONER
OFFICE OF JOINT COMMISSIONER, TAX PAYERS DIVISION, STATE
GST DEPARTMENT, KOZHIKKODE, PIN – 673 006.
- 2 ASSISTANT COMMISSIONER/ DEPUTY COMMISSIONER
OFFICE OF JOINT COMMISSIONER, TAX PAYER SERVICE
CIRCLE, FEROKE, STATE GST DEPARTMENT, KOZHIKKODE,
PIN – 673 631.

SMT. JASMINE M.M., GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04.09.2023,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



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DINESH KUMAR SINGH, J.

W.P.(C). No. 28275 of 2023

Dated this the 4th day of September, 2023.

JUDGMENT

The present writ petition has been filed by the petitioner for a direction to the respondents to get the Input Tax Credit amounting to Rs.19,58,652/- in respect of the raw materials purchased from one M/s. M.M. Traders.

2. The case of the Revenue is that M/s. M.M. Traders has no legal entity and the claim of the petitioner for Input Tax Credit amounting to Rs.19,58,652/- is a fictitious and fraud amount. The Revenue has issued Exhibit P2 Form GSTR-3A notice and also Exhibits P3 and P4 show cause notices to the petitioner. The petitioner has filed Exhibits P5 and P6 replies to the same. But, no decision has been taken by the Revenue till date.

3. Smt. Jasmine M.M., the learned Government Pleader, on instructions, submits that the decision on the show cause notices shall be taken in accordance with law, within a period of ten days from today.

4. Considering the facts and circumstances and the submissions



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made by the learned counsel at Bar, the petitioner is directed to remain present in the office of the second respondent on 11.09.2023 with all necessary papers for adjudication of the matter. Till a decision is taken by the second respondent, necessary follow up shall be taken by the revenue and the petitioner. I make it clear that till such time a decision is taken, no coercive measures shall be taken against the petitioner.

With the above observations and directions, the present writ petition is disposed of.

sd/-
DINESH KUMAR SINGH,
JUDGE.

Rv



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APPENDIX OF WP(C) 28275/2023

PETITIONER'S EXHIBITS:

Exhibit P1	TRUE COPY OF THE REQUEST LETTER DATED 25.07.2023 SENT BY THE PETITIONER TO THE 1ST RESPONDENT
Exhibit P1(a)	TRUE COPY OF GSTR -2B FOR THE PERIOD FROM JANUARY 2023 TO MAY 2023
Exhibit P2	TRUE COPY OF FORM GSTR - 3A NOTICE DATED 27.07.2023 ISSUED TO THE PETITIONER
Exhibit P3	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 13.07.2023 ISSUED TO THE PETITIONER FOR THE PERIOD APRIL 2022 TO MARCH 2023
Exhibit P4	TRUE COPY OF THE SHOW CAUSE NOTICES DATED 13.07.2023 ISSUED TO THE PETITIONER FOR THE PERIOD APRIL 2023 TO JUNE 2023
Exhibit P5	TRUE COPY OF THE REPLY LETTER DATED 12.08.2023 RELATING TO EXT.P-3 NOTICE SENT BY THE PETITIONER TO THE 2ND RESPONDENT
Exhibit P6	TRUE COPY OF THE REPLY LETTER DATED 12.08.2023 RELATING TO EXT.P- 4 NOTICE
Exhibit P7	TRUE COPY OF CIRCULAR NO.4/2021 [F. NO. CT/1860/2021-C9] (KERALA), DATED 24-5-2021

RESPONDENTS' EXHIBITS: NIL

True Copy

PS To Judge.