



2024:KER:21147

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 14TH DAY OF MARCH 2024 / 24TH PHALGUNA, 1945

WP(C) NO. 9935 OF 2024

PETITIONER:

HARSHIN ENTERPRISES,
9/419K, POONTHALA BUILDING, MAVUMKUNNU ROAD,
PAN BAZAR, TIRUR, MALAPPURAM DISTRICT,
REPRESENTED BY SRI.ABDUL LATHEEF, PROPRIETOR,
PIN - 676 101.

BY ADV

JOSEPH JERARD SAMSON RODRIGUES

RESPONDENT:

THE JOINT COMMISSIONER (APPEALS),
STATE GOODS & SERVICES TAX DEPARTMENT,
THIRD FLOOR, TAX COMPLEX, POOTHOLE,
THRISSUR DISTRICT, PIN - 680 004.

BY

P.R.SREEJITH, STANDING COUNSEL
JASMIN M.M., GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
14.03.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



GOPINATH P., J.

W.P.(C) No. 9935 of 2024

Dated this the 14th day of March, 2024

JUDGMENT

The petitioner has approached this Court seeking a limited relief. He prays that Exhibit P-3 application for rectification filed under Section 161 of CGST/SGST Act, 2017 be considered and disposed of by the respondent within a time limit.

2. The Government Pleader points out that Exhibit P-2 order of the Appellate Authority in relation to which Exhibit P-3 was filed is dated 29.12.2022 and clearly the application for rectification is beyond time. However, the learned Counsel for the petitioner submits with reference to the postal cover, in which the Exhibit P-2 order was issued to him that the order itself was dispatched only on 01.02.2024 and was received only on 08.02.2024.

3. Considering the above submission of the learned Counsel for the petitioner that Exhibit P-2 order was received only on



08.02.2024, the respondent is directed to consider and pass orders on Exhibit P-3 application for rectification as expeditiously as possible and at any rate within six weeks from the date of receipt of a copy of this Judgment, after affording an opportunity of hearing to the petitioner.

**Sd/-
GOPINATH P.
JUDGE**

Svn



APPENDIX OF WP(C) 9935/2024

PETITIONER'S EXHIBITS

- | | |
|-------------------|---|
| Exhibit P1 | TUNE COPY OF THE ANNEXURE-I, AFFIDAVIT
DATED 07-04-2021 OF THE DRIVER OF THE
VEHICLE NO. KL 55 V 2174. |
| Exhibit P2 | TRUE COPY OF THE APPELLATE ORDER NO.
GSTA 208/21: MODIFIED DATED 29-12-2022. |
| Exhibit P3 | TRUE COPY OF THE RECTIFICATION PETITION
DATED 12TH FEBRUARY, 2024. |