



2024:KER:20793

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

FRIDAY, THE 15TH DAY OF MARCH 2024 / 25TH PHALGUNA, 1945

WP(C) NO. 10582 OF 2024

PETITIONER/S:

M/S. COCHIN SUBURBAN CLUB,
VALLATHOL PADI, THRIKKAKARA,
B.M.C. P.O.,
KOCHI ,
REPRESENTED BY ITS SECRETARY,
ANAND J. PAYYAPPILLY.,
PIN - 682021

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

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER,,
1ST CIRCLE,
STATE GOODS AND SERVICES TAX DEPARTMENT,
KALAMASSERY AT CIVIL STATION,
KAKKANAD,
ERNAKULAM,
PIN - 682030
- 2 JOINT COMMISSIONER (APPEALS),
STATE GOODS AND SERVICES TAX DEPARTMENT,
MATTANCHERRY,
ERNAKULAM,
PIN - 682002
- 3 THE BRANCH MANAGER,
CSB BANK LTD.,
VALLATHOL JUNCTION,
THRIKKAKARA,
ERNAKULAM,
PIN - 682021



**4 DEPUTY COMMISSIONER OF STATE TAX,
 STATE GOODS AND SERVICES TAX DEPARTMENT,
 SGST COMPLEX, THEVARA,
 ERNAKULAM,
 PIN - 682015**

OTHER PRESENT:

SRI. PAULOCHAN ANTONY -SC-R3

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 15.03.2024, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**



J U D G M E N T

The petitioner suffered assessment orders for the assessment years 2018-19, 2019-20 and 2020-21 under the provisions of the Kerala General Sales Tax Act, 1963. The petitioner has preferred Ext.P2 series of appeals before the second respondent together with Ext.P3 series of applications for condonation of delay and Ext.P4 series of applications for seeking stay.

2. The only relief sought for by the petitioner is for a direction to the second respondent to consider and pass orders on Exts.P3 and P4 applications, after affording an opportunity of hearing to the petitioner and to defer recovery of amounts for the assessed as due for the assessment years 2018-19, 2019-20 and 2020-21, till a decision is taken by the second respondent on those applications.



3. Heard the learned Government Pleader and the learned counsel appearing for the third respondent bank.

Having heard the learned counsel for the petitioner, the learned Government Pleader and the learned counsel appearing for the third respondent bank, this writ petition will stand disposed of directing the second respondent to consider and pass orders on Ext.P3 series of applications for condonation of delay and Ext.P4 series of applications for stay, after affording an opportunity of hearing to the petitioner. Till such time orders are passed on Exts.P3 and P4, any proceedings for recovery of amounts due under Ext.P1 series of assessment orders for assessment years 2018-19, 2019-20 and 2020-21 shall remain suspended. The competent officer shall also withdraw any attachment already affected in respect of any bank account of the petitioner owing to the demands in Ext.P1 series of assessment orders. It is made clear that the second



respondent needs to pass orders on Ext.P4 series of stay petitions on merits, only if he decides to condone the delay in filing the appeals.

The writ petition is disposed of as above.

Sd/-

GOPINATH P., JUDGE

rkj

**APPENDIX OF WP(C) 10582/2024****PETITIONER EXHIBITS**

Exhibit P1	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2018-19 DTD. 30-08-2022
Exhibit P1 (a)	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2019-20 DTD. 30-08-2022
Exhibit P1 (b)	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2020-21 DTD. 30-08-2022
Exhibit P2	COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2018-19 DTD. 08-02-2024
Exhibit P2 (a)	COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2019-20 DTD. 08-02-2024
Exhibit P2 (b)	COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2020-21 DTD. 08-02-2024
Exhibit P3	COPY OF DELAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2018-19 DTD. 08-02-2024
Exhibit P3 (a)	COPY OF DELAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2019-20 DTD. 08-02-2024
Exhibit P3 (b)	COPY OF DELAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2020-21 DTD. 08-02-2024
Exhibit P4	COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2018-19 DTD. 07-03-2024



- Exhibit P4 (a)** **COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2019-20 DTD. 07-03-2024**
- Exhibit P4 (b)** **COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2020-21 DTD. 07-03-2024**
- Exhibit P5** **COPY OF LETTER ISSUED BY THE 3RD RESPONDENT BANK TO THE PETITIONER DTD. 18-01-2023**
- Exhibit P6** **COPY OF THE STATEMENT OF ACCOUNT OF THE 3RD RESPONDENT BANK DTD. 11-03-2024**