2024:KER:19932

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. 10287 OF 2024

PETITIONER/S:

KURIAKOSE PARAPPOTTU BINU,
AGED 52 YEARS
PROPRIETOR, M/S. QUALITY SERVICES, VII 390 A, VELLAPPALLIL BUILDING, VADAVATHOOR PO, KOTTAYAM, PIN - 686010

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

RESPONDENT/S:

1 THE STATE TAX OFFICER,
STATE GST DEPARTMENT, TAX PAYER SERVICES CIRCLE, KOTTAYAM TOWN, KOTTAYAM, PIN - 686001

2 UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK, NEW DELHI, PIN - 110001

3 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS,
GST POLICY WING, NORTH BLOCK, NEW DELHI, REPRESENTED BY PRINCIPAL COMMISSIONER (GST), PIN - 110001

4 STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT., GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

5 GOODS & SERVICES TAX NETWORK (P) LTD.,
EAST WING, 4TH FLOOR, WORLD MARK-1, AEROCITY, NEW DELHI, REPRESENTED BY ITS CHAIRMAN, PIN - 110037

SRI. S. MANU, DSGI
SRI. SREELAL N. WARRIER, SC.
SMT.JASMIN M.M.-GP

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

JUDGMENT

The petitioner has approached this court being aggrieved by Ext.P2 order of the State Tax Officer, Tax Payer Services Circle, Kottayam town determining the liability of the petitioner to CGST/ SGST for the assessment year 2018-19.

2. The learned Government Pleader points out that a reading of Ext.P2 order will show that the petitioner has not appeared before the officer despite receipt of notice and had not even filed a reply to the show cause notice. It is submitted that in such circumstances notwithstanding the claim of the petitioner that Input Tax Credit has been wrongly denied, it is for the petitioner to avail a statutory remedies against Ext.P2 order.

3. Having heard the learned counsel appearing for the petitioner and the learned Government Pleader and having regard to Ext.P2 order, I am of the view that learned Government Pleader is right in contending that, in the facts and circumstances of the case, it is for the petitioner to avail statutory remedies against Ext.P2 order. Since the petitioner is within time to file an appeal against Ext.P2 order, no further reliefs are required to be extended to the petitioner.

Writ petition will stand dismissed.

Sd/-
GOPINATH P.
JUDGE

AMG

APPENDIX OF WP(C) 10287/2024

PETITIONER EXHIBITS

Exhibit P1	**COPY OF SUMMARY OF SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 11-11-2023**
Exhibit P2	**COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DTD. 09-02-2024**
Exhibit P3	**COPY OF NOTIFICATION NO,. 49/2019-CENTRAL TAX ISSUED BY THE GOVERNMENT OF INDIA, MINISTRY OF FINANCE, NEW DELHI DTD. 09-10-2019**
Exhibit P4	**COPY OF ORDER IN WPC NO. 35979/22 OF THIS HON'BLE COURT DTD. 10-11-2022**