



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

MONDAY, THE 19TH DAY OF FEBRUARY 2024 / 30TH MAGHA, 1945

WP(C) NO. 1760 OF 2024

PETITIONER/S:

M/S KRISHNA ELECTRIC COMPANY, AGED 75 YEARS
VIJAYAM, THIRUMUKKU, CHATHANNUR, MEENADU, KOLLAM
DISTRICT, REPRESENTED BY ITS MANAGING PARTNER, K.
VANARAJAN, PIN - 691572

BY ADVS.
BOBBY JOHN
S.AJAYGHOSH KUMAR

RESPONDENT/S:

- 1 1. THE SUPERINTENDENT OF CENTRAL GST & CENTRAL EXERCISE,
KOTTIYAM RANGE, ST. MARRY'S BUILDING, KADAPPAKADA,
KOLLAM DISTRICT, PIN - 691008
- 2 2. THE DEPUTY COMMISSIONER OF CENTRAL TAX & CENTRAL
EXERCISE,
AWWAL TOWER, MIDDLE HILL, MALAPPURAM DIVISION,
MALAPPURAM DISTRICT, PIN - 676505
- 3 3. THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX
DEPARTMENT
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002
- 4 4. THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST POLICY
WING, NO.503, B WING, 5TH FLOOR, CBIC, HUDCO VISHALA
BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW DELHI, PIN -



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- 5 5. M/S. SPANILA SANITARY WARE
BUILDING NO. 7/175-A,B,C, AREACODE ROAD, PULLUR,
KARUVAMBRAM P.O, MANJERI, MALAPPURAM, PIN - 676123

OTHER PRESENT:

SREELAL N. WARRIER-SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
19.02.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



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J U D G M E N T

The present writ petition under Article 226 of the Constitution of India has been filed seeking the following reliefs:

- “i) to issue a writ in the nature of certiorari or any other appropriate writ or order quashing Ext. P10 and Ext. P11 orders passed by the 1 respondent,
- ii) to issue a writ in the nature of mandamus or any other appropriate writ, order or direction to the respondents to take appropriate action under the GST laws against the 5th respondent for realising the tax component with interest as specified in Ext.P3 letter;
- iii) to issue a writ in the nature of mandamus or any other appropriate writ or order directing the 1st respondent, 2nd respondent, 3rd respondent and 4th respondent not to take any coercive recovery proceedings pursuant to Ext. P10 and Ext. P11 orders till the 5th respondent is proceeded first for the realisation of tax collected and not remitted by it;
- iv) to pass such other orders as this Hon'ble court may deem fit and proper in the facts and circumstances of the case;
- v) to dispense with the production of English translation of the documents which are in the vernacular language and



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produced in the writ petition;

AND

vi) to award the cost of the proceeding to the petitioner”

2. Mr Sreelal Warriar, learned Standing Counsel for the respondents submits that action has been initiated against the alleged erring supplier, the 5th respondent.

In view of the aforesaid statement, nothing survives in the present writ petition; hence, it is dismissed.

Sd/-

DINESH KUMAR SINGH

JUDGE

jjj



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APPENDIX OF WP(C) 1760/2024

PETITIONER EXHIBITS

Exhibit P1	A TRUE COPY OF THE NOTICE DATED 09-02-2023 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE REPLY DATED 10-03-2023 SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT
Exhibit P3	TRUE COPY OF THE LETTER DATED 10-04-2023 SENT BY THE PETITIONER TO THE 2ND RESPONDENT
Exhibit P4	TRUE COPY OF THE LETTER DATED 10-04-2023 SENT BY THE PETITIONER TO THE 5TH RESPONDENT
Exhibit P5	TRUE COPY OF THE REPLY DATED 29-04-2023 SUBMITTED BY THE PETITIONER TO THE 1ST RESPONDENT
Exhibit P6	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 17- 08-2023 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
Exhibit P7	TRUE COPY OF THE REPLY DATED 18-08-2023 SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT
Exhibit P 8	TRUE COPY OF THE REPLY DATED 12-09-2023 SUBMITTED BY THE PETITIONER TO THE SHOW CAUSE NOTICE
Exhibit P 9	TRUE COPY OF THE ARGUMENT NOTE DATED 26-09- 2023 SUBMITTED BY THE PETITIONER
Exhibit P10	TRUE COPY OF THE ORDER DATED 07-11-2023 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER



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Exhibit P11

TRUE COPY OF THE SUMMARY OF THE ORDER DATED
10-11-2023 ISSUED BY THE 1ST RESPONDENT TO THE
PETITIONER