

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

FRIDAY, THE 6TH DAY OF APRIL 2018 / 16TH CHAITHRA, 1940

WP(C).No. 35333 of 2017

PETITIONER :

M/S. ALUKKA GOLD PALACE,
KMH COMPLEX, THRISSUR ROAD, EDAPPAL,
MALAPPURAM,
REPRESENTED BY ITS MANAGING PARTNER,
A.A.JOSHY.

BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON
SMT.K.KRISHNA

RESPONDENTS :

1. STATE TAX OFFICER,
PONNANI-679577.
2. DEPUTY COMMISSIONER,
DEPARTMENT OF GST,
MALAPPURAM-682511.
3. COMMISSIONER,
DEPARTMENT OF GST,
TAX TOWERS, KILLIPPALAM, KARAMANA,
THIRUVANANTHAPURAM-695002.

*ADDL. RESPONDENTS 4 & 5 ARE IMPEADED:

4. GOODS AND SERVICE TAX NETWORK PVT. LTD.,
EAST WING, 4TH GLOOR, WORLD MNARK-1,
AEROCITY, NEW DELHI-110037,
REPRESENTED BY ITS MANAGING DIRECTOR.
5. GOODS AND SERVICE TAX COUNCIL,
5TH FLOOR, TOWER-II, JEEVAN BHARATI BUILDING,
JANPATH ROAD, CONNAUGHT PLACE,
NEW DELHI-110001,
REPRESENTED BY ITS CHAIRMAN.

* ADDL. RESPONDENTS 4 & 5 ARE IMPEADED AS PER ORDER DATED 6.4.2018 IN
I.A.20796/2017.

R1 & R3 BY SPL.GOVERNMENT PLEADER SMT.THUSHARA JAMES
R2 BY ADV. SRI. N.NAGARESH ASG (BY ORDER)
R4 & R5 BY SRI.P.R.SREEJITH, SC, CENTRAL BOARD OF EXCISE AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06-04-2018,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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APPENDIX

PETITIONER(S) ' EXHIBITS

- EXHIBIT P1 COPY OF PARTNERSHIP DEED ENTERED INTO THE PETITIONER BETWEEN SRI.A.A.JOHN DATED 05.03.1999.
- EXHIBIT P1 (A) COPY OF PAN CARD OF THE PETITIONER DATED 05.03.1999.
- EXHIBIT P1 (B) COPY OF REGISTRATION CERTIFICATE OF THE PETITIONER ISSUED BY THE 1ST RESPONDENT DATED 04.06.2017.
- EXHIBIT P1 (C) COPY OF RETURN FILED BY THE PETITIONER FOR THE YEAR 2008-2009 DATED 27.04.2009.
- EXHIBIT P1 (D) COPY OF DEED OF DISSOLUTION DATED 13.04.2009.
- EXHIBIT P2 COPY OF PARTNERSHIP DEED ENTERED INTO THE PETITIONER BETWEEN SRI.A.A.JOHN DATED 01.04.2009.
- EXHIBIT P2 (A) COPY OF PAN CARD OF THE PETITIONER DATED 01.04.2009.
- EXHIBIT P2 (B) COPY OF REGISTRATION CERTIFICATE OF THE PETITIONER ISSUED BY THE 1ST RESPONDENT DATED 30.05.2009.
- EXHIBIT P2 (C) COPY OF REGISTRATION DETAILS OBTAINED FROM THE WEBSITE OF THE DEPARTMENT.
- EXHIBIT P2 (D) COPY OF RETURN FILED BY THE PETITIONER FOR THE YEAR 2016-2017 DATED 31.05.2017.
- EXHIBIT P3 COPY OF REGISTRATION APPLICATION FILED BY THE PETITIONER.
- EXHIBIT P4 COPY OF REGISTRATION APPLICATION FILED BY THE PETITIONER DATED 18.02.2017.
- EXHIBIT P5 COPY OF THE REGISTRATION CERTIFICATE DATED 12.08.2017.
- EXHIBIT P6 COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE RESPONDENTS DATED 03.10.2017.
- EXHIBIT P7 COPY OF APPLICATION FOR GST REGISTRATION FILED BY THE PETITIONER

RESPONDENT(S) ' EXHIBITS

NIL

TRUE COPY

P.S. TO JUDGE

EL

13.4.2018

P.B.SURESH KUMAR, J.

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Dated this the 6th day of April, 2018

JUDGMENT

On account of a mistake committed by the petitioner during 2009 in providing the PAN number of another firm for the purpose of obtaining registration under the Kerala Value Added Tax Act ('the Act'), the request of the petitioner for registration under the GST statutes were delayed and were granted only with effect from 12.08.2017. The grievance of the petitioner is that since the GST statutes came into being from 01.07.2017, the petitioner is unable to comply with the statutory requirements in relation to the business for the period from 01.07.2017 to 12.08.2017. The petitioner, therefore, seeks appropriate directions in this regard, in the writ petition.

2. Heard the learned counsel for the petitioner, the learned Government Pleader as also the learned Standing Counsel for the fourth respondent.

3. To err is human. As such, it is obligatory for the respondents concerned to make appropriate provisions to tackle issues of the instant nature as well, so as to enable persons like the petitioner to comply with the statutory requirements from the date of introduction of the GST statutes.

In the circumstances, having regard to the orders passed by this Court in similar writ petitions, I deem it appropriate to dispose of the writ petition directing the fourth respondent to provide registration to the petitioner under the GST statutes with effect from 01.07.2017. Ordered accordingly. This shall be done as expeditiously as possible, at any rate, within two months from the date of receipt of a copy of this judgment. Needless to say that until arrangements as directed above

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are made, no proceedings whatsoever shall be initiated against the petitioner for non-compliance of the statutory provisions.

sd/-

**P.B. SURESH KUMAR,
JUDGE**

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