



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

WEDNESDAY, THE 18TH DAY OF OCTOBER 2023 / 26TH ASWINA, 1945

WP(C) NO. 34293 OF 2023

PETITIONER:

M/S. BHARAT SANCHAR NIGAM LIMITED
O/O THE CHIEF GENERAL MANAGER-TELECOM, KERALA CIRCLE,
VIKAS BHAVAN, PMG JUNCTION, TRIVANDRUM
REPRESENTED BY DEPUTY GENERAL MANAGER (FINANCE)
MS. RETHIRANI A, PIN - 695 033.

BY ADV S.K.DEVI

RESPONDENTS:

- 1 THE COMMISSIONER
O/O THE COMMISSIONER, CENTRAL GST AND CENTRAL EXCISE,
P. B. NO. 13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695 001.
- 2 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
47B, NORTH BLOCK, NEW DELHI, PIN - 110 001
REPRESENTED BY ITS CHAIRMAN.
- 3 MINISTRY OF FINANCE
DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI,
PIN - 110001
REPRESENTED BY ITS SECRETARY.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
18.10.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



DINESH KUMAR SINGH, J.

WP(C) NO. 34293 OF 2023

Dated this the 18th day of October, 2023

J U D G M E N T

1. The present writ petition has been filed for quashing of Ext.P1 order in original passed by the Commissioner, Central GST and Central Excise.

2. The petitioner has approached this Court against the assessment order for which it has been set free to seek remedy by appeal under Section 86(1) of the Finance Act, 1994. On perusal of the assessment order which is quite detailed, this Court does not find that the assessing authority has committed any jurisdictional error which requires interference by this Court in the writ jurisdiction. Therefore, without entering into the merits of the case, the present writ petition is dismissed with



liberty to the petitioner to approach the appellate authority/Tribunal against the assessment order. If the appeal is filed, the appellate authority should proceed hearing of the appeal in accordance with law and dispose the same expeditiously.

3. The present writ petition is hereby dismissed.

Sd/-

**DINESH KUMAR SINGH
JUDGE**

rpr



APPENDIX OF WP(C) 34293/2023

PETITIONER'S EXHIBITS

- Exhibit 1 TRUE COPY OF THE ORDER-IN-ORIGINAL NO. TVM-
ECUS-000-COM-02-23-24 DATED 24-07-2023 ISSUED
BY THE 1ST RESPONDENT.
- Exhibit P2 TRUE COPY OF THE NOTICE NO.3/2022-23 DATED
23-6-2022 ISSUED BY THE 1ST RESPONDENT.
- Exhibit P3 TRUE COPY OF THE ORDER IN ORIGINAL NO. TVM-
EXCUS-000-COM- 22 -2020-21 DATED 9/12/2020.