



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE DR. JUSTICE KAUSER EDAPPAGATH

MONDAY, THE 11TH DAY OF DECEMBER 2023/20TH AGRAHAYANA, 1945

WA NO. 2113 OF 2023

AGAINST THE JUDGMENT WP(C) 18592/2023 OF HIGH COURT OF

KERALA

APPELLANT/PETITIONER IN WP(C) :

THE KOTHAMANGALAM SERVICE CO-OPERATIVE BANK LTD.
NO. 583,
AGED 56 YEARS
KOTHAMANGALAM, ERNAKULAM DISTRICT, REPRESENTED BY
ITS SECRETARY., PIN - 686666

BY ADV O.D.SIVADAS

RESPONDENTS/RESPONDENTS IN WP(C) :

- 1 THE INTELLIGENCE OFFICER
STATE GOODS AND SERVICE TAX DEPART, KERALA,
KANHANGAD, KASARAGOD, PIN-671 315., PIN - 671315
- 2 THE JOINT COMMISSIONER, INTELLIGENCE & ENFORCEMENT
STATE GST DEPARTMENT, KUREIKAL BUILDING,
EDAPPALLY, ERNAKULAM, PIN-682 024., PIN - 682024

SC; P R SREEJITH

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON
11.12.2023, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:



J U D G M E N T

Dr. Kauser Edappagath, J.

This writ appeal has been filed challenging the judgment of the learned Single Judge in WP(C) No.18592/2023 dated 26th September 2023.

2. The appellant writ petitioner is a Co-operative Society registered under the Kerala Co-operative Societies Act. The 1st respondent issued Ext.P1 summons under Section 70 of the CGST Act, directing the appellant to furnish the details of accounts for various periods. The appellant society is located at Kothamangalam in Ernakulam. The appellant gave Ext.P2 representation to the 1st respondent expressing its difficulty in appearing before him at Kanhangad and requesting permission to transfer the case to any other office at Ernakulam. Again, the 1st respondent issued Ext.P3 summons under Section 70 of the CGST Act to the appellant, asking him to appear before him on



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17/5/2023. To the said summons also, the appellant gave Ext.P4 reply expressing his inability to appear before him on 17/5/2023 and requesting to transfer the case to Ernakulam. Since there was no positive reply, the appellant approached this Court challenging Exts.P1 and P3. The learned Single Judge dismissed the writ petition after hearing both sides. The appellant is before us challenging the said judgment.

3. We have heard Sri.O.D.Sivadas, the learned counsel for the appellant and Sri.P.R.Sreejith, the learned standing counsel for the respondents.

The appellant was given sufficient time to appear before the 1st respondent, but he did not care to appear. The learned Single Judge gave three days' time to the appellant to appear before the 1st respondent to produce all documents as mentioned in Exts.P1 and P3 summons. The said period expired on 29/9/2023. The appellant approached this court only in November, 2023. The appellant cannot choose the office of the GST department where he can appear and submit documents in response to summons issued under Section 70 of the CGST Act. He is legally bound to



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appear before the officer before whom he was asked to appear. The failure of the appellant to appear before the 1st respondent appears to be deliberate. We see no reason to interfere with the impugned judgment. The writ appeal is accordingly dismissed.

Sd/-
DR. A.K.JAYASANKARAN NAMBIAR
JUDGE

Sd/-
DR. KAUSER EDAPPAGATH
JUDGE

Rp