IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 9TH DAY OF NOVEMBER 2017/18TH KARTHIKA, 1939

WP(C).No. 28801 of 2017 (A)

PETITIONER(S) :

M/S.ETEN CRAFT HOLDING PVT. LTD.,
REPRESENTED BY ITS DIRECTOR, JAINENDRAN,
6/430A 1ST FLOOR, PV BUILDINGS, OPP. BMC,
SEAPORT-AIRPORT ROAD 680 021, THRIKKAKARA,
EDAPPALLY, KOCHI-682 021, KERALA.

BY ADVS. SRI.SUKUMAR NAINAN OOMMEN
SRI.SHERRY SAMUEL OOMMEN
SRI.PRAVEEN K NAIR
SRI.NEMISH NIRANJAN ZAVERI

RESPONDENT(S) :

STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
DEPARTMENT OF COMMERCIAL TAXES,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001.

BY SPL. GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 09-11-2017, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

Msd.

WP(C).No. 28801 of 2017 (A)

APPENDIX

<u>PETITIONER(S)' EXHIBITS :</u>

EXHIBIT P1 : TRUE COPY OF THE AUTHORISATION GIVEN TO JAIANENDRAN G.

<u>RESPONDENT(S)' EXHIBITS :</u>

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

...

W.P.(C).No.28801 Of 2017

...

Dated this the 9th day of November, 2017

J U D G M E N T

The petitioner has approached this Court seeking a direction to the respondents to notify an authority for advance ruling as contemplated under Section 96 of the Kerala State Goods and Service Tax Ordinance, 2017. The apprehension of the petitioner in the writ petition is essentially that, although the statutory provisions contemplate an authority for advance rulings within the State, the respondents have not constituted the authority, and hence, the petitioner is not able to approach an authority for advance rulings. The petitioner also voices concern with regard to the filing of an application before such an authority as and when constituted. It is the case of the petitioner that the portal of the taxing authority does not presently provide for a method of filing applications before the authority for advance ruling.

The learned Government Pleader would submit, on instructions, that the authority for advance ruling has since been constituted by S.R.O.No.638 of 2017 dated 21.10.2017. It is pointed out that the Joint Commissioner of Central Tax, Central Excise and Customs, Thiruvananthapuram as also the Joint Commissioner (General) State Tax, Thiruvananthapuram have been constituted as the members of the forum, which is the authority for advance ruling in the State. As regards the apprehension of the petitioner with regard to filing procedures, it is clarified that till such time as the electronic filing system is put in place on the portal, the assessees would be permitted to file their application manually before the said authority. Taking note of the said submission of the learned Government Pleader, on instructions, as contained in the statement filed by the Government Pleader, I find that the apprehensions of the petitioner in the writ petition now stand allayed. The writ petition is therefore closed by recording the above submission of the learned Government Pleader.

Sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/09.11.17