

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

WEDNESDAY, THE 21ST DAY OF FEBRUARY 2018 / 2ND PHALGUNA, 1939

WP(C).No. 40545 of 2017

PETITIONER:

RAJEEVAN V.N. ,
AGED 53 YEARS, S/O NARAYANAN V.K. ,
PROPRIETOR, 'MEW MALABAR RESTAURANT' ,
NEAR AMRITA HOSPITAL, PONEKKARA, EDAPPALLY,
COCHIN, RESIDING AT VELLILAMITHADATHIL HOUSE,
CHANGAMPUZHA NAGAR P.O, KUMMANCHERY,
KALAMASSERY, ERNAKULAM, PIN - 682 033.

BY ADVS.SRI.C.S.MANU
SRI.S.K.PREMRAJ

RESPONDENT:

1. THE CENTRAL TAX OFFICER -1 CIRCLE,
KALAMASSERY, COCHIN,
ERNAKULAM DISTRICT.

*ADDL. 2ND RESPONDENT IMPLEADED:

2. JOSE THOMAS,
S/O THOMAS, AGED 49 YEARS,
PULLANTHIYIL HOUSE, ELACKAD P.O. ,
KOTTAYAM DISTRICT,
REPRESENTED BY HIS POWER OF ATTORNEY
HOLDERE ROSAMMA THOMAS,
D/O THOMAS, AGED 58 YEARS,
KOYIKARA HOUSE, KURAVILANGAD P.O. ,
KOTTAYAM DISTRICT.

* ADDL. 2ND RESPONDENT IS IMPLEADED AS PER ORDER 21.2.2018 IN
I.A.130/2018

R1 BY SREELAL N. WARRIER, SC, CENTRAL BOARD OF EXCISE & AMP; CUSTOMS
R2 BY ADV. SRI.BINOY VASUDEVAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21-02-2018,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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APPENDIX

PETITIONER(S) ' EXHIBITS

- EXHIBIT P1 TRUE COPY OF THE LICENCE BEARING NO.C-15/025340/2017-18 ISSUED BY THE SECRETARY, CORPORATION OF COCHIN TO THE PETITIONER
- EXHIBIT P2 TRUE COPY OF LICENCE BEARING NO.11317007001080 DATED 25-07-2017 ISSUED BY THE DESIGNATED OFFICE OF THE COMMISSIONERATE OF FOOD SAFETY, GOVERNMENT OF KERALA TO THE PETITIONER
- EXHIBIT P3 TRUE COPY OF THE LEASE AGREEMENT DATED 20-06-2016 EXECUTED BY AND BETWEEN THE PETITIONER AND S.S ASHRAF
- EXHIBIT P4 TRUE COPY OF THE JUDGMENT DATED 13-07-2017 IN WP(CO NO 15413 OF 2017 OF 2017 PASSED BY THIS HON'BLE COURT
- EXHIBIT P5 TRUE COPY OF THE ORDER BEARING NO.MOH 13-4178/15 DATED 18-07-2017 ISSUED BY THE SECRETARY, CORPORATION OF COCHIN
- EXHIBIT P6 TRUE COPY OF THE APPLICATION FOR REGISTRATION SUBMITTED BY THE PETITIONER TO THE RESPONDENT THROUGH ONLINE ON 22-11-2017
- EXHIBIT P7 TRUE COPY OF THE NOTICE BEARING REFERENCE NO.ZA3211170082238 DATED 27-11-2017 ISSUED BY THE RESPONDENT TO THE PETITIONER
- EXHIBIT P8 TRUE COPY OF THE REPLY DATED 5-12-2017 SUBMITTED BY THE PETITIONER TO THE RESPONDENT
- EXHIBIT P9 TRUE COPY OF THE ORDER ISSUED BY THE RESPONDENT REJECTING THE APPLICATION OF THE PETITIONER ON 6-12-2017
- EXHIBIT P10 TRUE COPY OF THE JUDGMENT DATED 26.7.2017 IN W.A.1595/2017 PASSED BY THIS HON'BLE COURT

RESPONDENT(S) ' EXHIBITS

NIL

TRUE COPY

P.S. TO JUDGE

EL

P.B.SURESH KUMAR, J.

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W.P.(C).No.40545 of 2017

Dated this the 21st day of February, 2018

J U D G M E N T

The application preferred by the petitioner for registration under the Central Goods and Services Tax Act and the Kerala State Goods and Services Tax Act has been rejected by the competent authority for the reason that the petitioner did not submit the explanation sought as regards the discrepancies in the documents submitted by him. The petitioner is aggrieved by the said decision.

2. Today, when this matter was taken up, the learned counsel for the respondent submitted that if the petitioner submits a fresh application with the requisite documents, the competent authority would certainly consider the same.

In the circumstances, the writ petition is disposed of

recording the submission made by the learned counsel for the respondent. The petitioner is free to prefer a fresh application for registration with the requisite documents. If the petitioner prefers a fresh application, the same shall be considered and appropriate decision shall be taken thereon, within two weeks from the date of receipt of a copy of this judgment.

Sd/-

P.B.SURESH KUMAR
JUDGE

SKS