

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

THURSDAY, THE 15TH DAY OF FEBRUARY 2018 / 26TH MAGHA, 1939

WP(C) .No. 4964 of 2018

PETITIONER(S)

RAVI PARAMESWARAN PILLAI, PROPRIETOR,
M/S. DEVI CHEMICALS, DEVI TOWER, PIPELINE JUNCTION,
PALARIVATTOM, KOCHI - 682 025, (HEAD OFFICE AT T.C
23/532(3) KOCHAR ROAD, VALIYASALAI, CHALA P.O
THIRUVANANTHAPURAM - 695 036).

BY ADVS.SRI.S.SANTHOSH KUMAR
SMT.P.LISSY JOSE.

RESPONDENT(S) :

1. ASSISTANT STATE TAX OFFICER
STATE GOODS AND SERVICES TAX DEPARTMENT KERALA,
SQUAD NO.1, ERNAKULAM AT EDAPPALLY - PIN 682 024.
2. ASSISTANT COMMISSIONER (ASSESSMENT)
SPECIAL CIRCLE, THIRUVANANTHAPURAM PIN 695 002.

R BY SENIOR GOVERNMENT PLEADER.SRI. V.K.SHAMSUDHEEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 15-02-2018,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER(S) ' EXHIBITS

EXHIBIT P1 TRUE COPY OF THE REGISTRATION CERTIFICATE
DATED 21/9/2017 OF THE PETITIONER.

EXHIBIT P2 TRUE COPY OF TAX INVOICES NOS.190, 160, 183, 470,
2097, 1532 AND 418.

EXHIBIT P3 TRUE COPY OF THE DELIVERY CHALLAN NO. 044 DATED
12/2/2018.

EXHIBIT P4 TRUE COPY OF FORM NO.15 DELIVERY NOTE DATED
12/12/2018.

EXHIBIT P5 TRUE COPY OF NOTICE NO.OR-1/GST/44/17-18 DATED
13/2/2018 ALONG WITH ORDER DATED 13/2/2018.

RESPONDENT'S EXHIBITS : NIL

// True copy //
Sd/-
PA to Judge

P.B.SURESH KUMAR, J.

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W.P.(C).No. 4964 of 2018
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Dated this the 15th day of February, 2018

JUDGMENT

The issue raised in the writ petition is covered in favour of the petitioner by the decision of this Court in WPC No.196/2018.

2. In the light of the said judgment, the writ petition is allowed, the impugned communication is quashed and the first respondent is directed to release the goods covered by Ext.P5 notice to the petitioner. It is, however, made clear that this judgment will not preclude the authorities under the Central Goods and Services Tax Act and the Kerala State Goods and Services Tax Act from imposing penalty on the petitioner for violation of the Rules, if any, made under the said statutes.

**Sd/-
P.B. SURESH KUMAR
JUDGE**

hnh