

IN THE HIGH COURT OF KERALA AT ERNAKULAM



PRESENT

2023:KER:76566

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 1<sup>ST</sup> DAY OF DECEMBER 2023 / 10TH AGRAHAYANA, 1945

WP(C) NO. 19239 OF 2023

PETITIONER/S:

SATYAM STEELS, 48/1811, N.H. BYE PASS, PONNURUNNI,  
CHALIKKAVATTOM, ERNAKULAM, PIN:682 019,  
REPRESENTED BY ITS. PARTNER SURESH KUMAR MINTRI.

BY ADVS.  
RAHUL A.  
S.ANIL KUMAR (TRIVANDRUM)  
SABU C.J  
M.RAJAGOPAL  
APARNA ANIL

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER, OFFICE OF THE  
SUPERINTENDENT OF CENTRAL TAX AND CENTRAL EXCISE,  
ERNAKULAM RANGE-5, GST BHAVAN, KATHRIKADAVU,  
KALOOR, KOCHI, PIN - 682017
- 2 UNION OF INDIA, REPRESENTED BY THE SECRETARY,  
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,  
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI, PIN -  
110001
- 3 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS  
REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE,  
NORTH BLOCK, NEW DELHI, PIN - 110001
- 4 STATE OF KERALA  
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT,  
SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001
- 5 THE SUPERINTENDENT OF CENTRAL EXCISE  
ERNAKULAM RANGE-5, CENTRAL EXCISE BHAVAN,  
KATHRIKADAVU, KOCHI., PIN - 682017.

BY ADVS.  
R.HARISHANKAR  
K.SUDHINKUMAR

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR  
ADMISSION ON 01.12.2023, THE COURT ON THE SAME DAY  
DELIVERED THE FOLLOWING:



**J U D G M E N T**

The present writ petition has been filed impugning the order-in-original dated 10.3.2023 in Ext.P8 denying the transitional credit under Section 140(3) of the Central Goods and Services Tax Act, 2017/Kerala Goods & Services Tax Act, 2017. Learned counsel for the petitioner submits that during the pendency of this writ petition, the Central Board of Indirect Taxes and Customs had issued notification on 31.7.2023 extending the limitation for filing appeal by three (3) months from the date of issuance of the notification. Taking the benefit of the said notification, the petitioner has already filed appeal under Section 107 of the Central Goods and Services Tax Act, 2017 against the impugned Ext.P8 order before the Additional Commissioner (Appeals) of CGST, Kochi.

2. Since the petitioner has already availed the statutory remedy of appeal against the impugned order, Ext.P8, keeping this writ petition pending



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on the files of this Court does not appear to be proper. Therefore, the present writ petition is disposed of with direction to the Additional Commissioner (Appeals) of the CGST, Kochi to decide the appeal filed by the petitioner against the impugned Ext.P8 order dated 10.3.2023 expeditiously, in accordance with law.

With the aforesaid direction, the present writ petition stands finally disposed of. Pending interlocutory application, if any, in the present writ petition stands dismissed.

Sd/-  
DINESH KUMAR SINGH  
JUDGE

jg



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**APPENDIX OF WP (C) 19239/2023**

PETITIONER EXHIBITS

- Exhibit P1 TRUE COPY OF ORDER NO.01/2020-GST DATED 7-02-2020 ISSUED BY GOVT. OF INDIA.
- Exhibit P2 TRUE COPY OF COPY OF THE GUIDELINES ISSUED BY THE DIRECTORATE GENERAL OF TAX PAYER SERVICES, CENTRAL BOARD OF EXCISE & CUSTOMS, GOVT. OF INDIA
- Exhibit P3 TRUE COPY OF CHAPTER 20 OF THE GST FLYER ISSUED BY THE GOVT. OF INDIA.
- Exhibit P4 COPY OF ADVISORY NO.1 DATED 22-06-2017 ISSUED BY THE 5TH RESPONDENT.
- Exhibit P5 COPY OF SHOW CAUSE NOTICE DATED 22-11-2022 ISSUED BY THE 5TH RESPONDENT.
- Exhibit P6 TRUE COPY OF REPLY DATED 16-01-2023 FILED BY THE PETITIONER TO EXT.P5 NOTICE.
- Exhibit P7 TRUE COPY OF INVOICE NO.CE-084 DATED 09-06-2017.
- Exhibit P7(a) TRUE COPY OF INVOICE NO.CE-116 DATED 29-06-2017
- Exhibit P7(b) TRUE COPY OF INVOICE NO.CE-117 DATED 30-06-2017.
- Exhibit P7(c) TRUE COPY OF INVOICE NO.1741004511 DATED 26-05-2017
- Exhibit P7(d) TRUE COPY OF INVOICE NO.1741004531 DATED 27-05-2017.



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Exhibit P7(e) TRUE COPY OF INVOICE NO.501 DATED 22-06-2017.

Exhibit P7(f) TRUE COPY OF INVOICE NO.502 DATED 22-06-2017.

Exhibit P7(g) TRUE COPY OF INVOICE NO.2225/16-17 DATED 12-12-2016.

Exhibit P7(h) TRUE COPY OF THE INVOICE NO.16 DATED 02-05-2017.

Exhibit P7(i) TRUE COPY OF INVOICE NO.41 DATED 18-05-2017

Exhibit P7(j) TRUE COPY OF INVOICE NO.67 DATED 05-06-2017.

Exhibit P7(k) TRUE COPY OF INVOICE NO.72 DATED 07-06-2017.

Exhibit P7(l) TRUE COPY OF INVOICE NO.78 DATED 14-06-2017.

Exhibit P8 TRUE COPY OF ORDER DATED 10-03-2023 ISSUED BY THE 1ST RESPONDENT