



2023:KER:75190

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

MONDAY, THE 27TH DAY OF NOVEMBER 2023 / 6TH AGRAHAYANA, 1945

WP(C) NO. 34729 OF 2023

PETITIONER:

MENACHERRY LONAPPAN JAYAN
AGED 52 YEARS, PROPRIETOR, M/S. MKL AGENCIES,
VII/276, VENGOPALAPARAMBU ROAD, NARAKKAL,
ERNAKULAM, PIN - 682505.

BY ADVS.

SRI. HARISANKAR V. MENON
SRI. R. SREEJITH
SMT. MEERA V. MENON
SMT. K.KRISHNA
SMT. PARVATHY MENON

RESPONDENTS:

- 1 STATE TAX OFFICER,
2ND CIRCLE, STATE GOODS AND SERVICES TAX DEPARTMENT,
BAZAR ROAD, MATTANCHERRY, ERNAKULAM, PIN - 682002.
- 2 THE DEPUTY COMMISSIONER (ARREAR RECOVERY),
TAXPAYER SERVICES, STATE GOODS AND SERVICES TAX
DEPARTMENT, ERNAKULAM, PIN - 682015.
- 3 STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVT. SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

BY ADV.

SMT. JASMINE M. M. - GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
27.11.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



DINESH KUMAR SINGH, J.

W.P.(C) No.34729 of 2023

Dated this the 27th day of November, 2023

JUDGMENT

1. The present writ petition has been filed by the petitioner impugning Exhibit P-5 order issued by the 1st respondent, State Tax Officer.
2. The Central Board of Indirect Taxes and Customs has issued Notification No. 53/2023 – Central Tax dated 02.11.2023 whereby the limitation for filing appeal against an order passed by the Assessing Authority has been extended up to 31.01.2024. In the present case, the impugned order is dated 24.10.2022. Thus, in view of the aforesaid notification, the petitioner has time till 31.01.2024 to file appeal against the impugned order in Exhibit P-5 under Section 107 of the CGST/Kerala SGST Act, 2017.
3. In view of the availability of alternative remedy and extended limitation for filing the appeal in terms of the notification referred to above, this writ petition is disposed of with liberty to the petitioner to approach the Appellate



Authority against the impugned Exhibit P-5 order and, if such an appeal is filed, the same shall be considered expeditiously in accordance with the law.

**Sd/-
DINESH KUMAR SINGH
JUDGE**

Svn



APPENDIX OF WP(C) 34729/2023

PETITIONER'S EXHIBITS

- EXHIBIT P1 COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 14-08-2020
- EXHIBIT P2 COPY OF SHOW CAUSE NOTICE ALONG WITH ITS SUMMARY ISSUED BY THE 1ST RESPONDENT DTD. 09-06-2022
- EXHIBIT P3 COPY OF REPLY FILED BY THE PETITIONER DTD. 21-06-2022
- EXHIBIT P4 COPY OF NOTICE ALONG WITH ITS ENGLISH TRANSLATION ISSUED BY THE 2ND RESPONDENT DTD. 05-09-2023
- EXHIBIT P5 COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DTD. 24-10-2022
- EXHIBIT P6 COPY OF JUDGMENT IN WPC NO, 28911/2023 OF TJHIS HOHN'BLE COURT DTD. 05-09-2023