

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 20TH DAY OF AUGUST 2020 / 29TH SRAVANA, 1942

WP(C).No.17156 OF 2020(T)

PETITIONER/S:

JALALUDHEEN SYED EBRAHIM  
AGED 22 YEARS  
HAMDA TRADING, 1/381, NELLIMEDU, PUDUNAGARAM,  
PALAKKAD-678 503.

BY ADV. DR.K.P.PRADEEP

RESPONDENT/S:

- 1 THE STATE OF KERALA  
REPRESENTED BY ITS SECRETARY (TAXES), GOVERNMENT  
SECRETARIAT, THIRUVANANTHAPURAM-695 001.
- 2 COMMISSIONER OF KERALA STATE GST,  
KERALA STATE GST DEPARTMENT, TAX TOWERS, KILLIPALAM,  
KARAMANA P.O., THIRUVANANTHAPURAM-695 002.
- 3 STATE TAX OFFICER,  
KERALA STATE GOODS AND SERVICE TAX, CHITTUR,  
KACHERIMEDU, CHITTUR, PALAKKAD-678 101.
- 4 GOODS AND SERVICE TAX COUNCIL,  
GOVERNMENT OF INDIA, OFFICE OF THE GST COUNCIL  
SECRETARIAT, 5TH FLOOR, TOWER II, JEEVAN BHARATI,  
BUILDING, JANPATH ROAD, CONNAUGHT PLACE, NEW DELHI-  
110 001, REPRESENTED BY ITS ADDITIONAL SECRETARY.
- 5 UNION OF INDIA,  
REPRESENTED BY ITS SECRETARY, MINISTRY OF FINANCE,  
DEPARTMENT OF REVENUE, NEW DELHI-110 001.
- 6 SUPERINTENDENT OF CENTRAL TAX AND CENTRAL EXCISE,  
CHITTUR RANGE, CENTRAL GST, RAJIV BHAVAN, THELAKKAT  
LANE, CHITTUR, PALAKKAD-678 101.

OTHER PRESENT:

G.P. DR.THUSHARA JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
20.08.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**JUDGMENT**

The petitioner has approached this Court aggrieved by Ext.P3 notice which indicates that interest amounts will be demanded from him for delayed payment of GST. Although various contentions are raised in this writ petition in its challenge against the notice, I am of the view that the petitioner should be relegated to the alternate remedy of filing his objections to Ext.P3 notice, and getting the same adjudicated before the adjudicating authority, before approaching this Court in a challenge against any decision taken by the respondent. At this stage of the proceedings where all that is issued to the petitioner is a notice, and he has an opportunity to file objections to the same, I do not deem it necessary to admit this writ petition under Article 226 of the Constitution of India. Accordingly, without prejudice to the right of the petitioner to file his formal objections to Ext.P3 notice, and thereafter getting the matter adjudicated by the adjudicating authority on merits, the writ petition in its challenge against Ext.P3 notice is dismissed.

2. Taking note of the submissions of the learned counsel for the petitioner that he would require some time to file his formal objections before the respondent, I direct that if the petitioner files his formal objections before the 6th respondent in response to Ext.P3 notice, then the said respondent shall place the notice as also the objections before the adjudicating authority for an adjudication of the issue raised in the notice. The adjudicating authority shall thereafter pass orders after hearing the petitioner, within three months from the date of receipt of a copy of the objections.

Sd/-

**A.K.JAYASANKARAN NAMBIAR**

**JUDGE**

## APPENDIX

### PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE FORM GSTR 3 B IN GSTIN 32HHOPS2394B1Z4 FROM JULY 2017 TO MAY, 2019.
- EXHIBIT P2 TRUE COPY OF THE GSTR 1 IN GSTIN 32HHOPS2394B1Z4 F4ROM JULY 2017 TO MAY 2019.
- EXHIBIT P3 TRUE COPY OF THE NOTICE NO.OC NO.689/2019 DATED 30.07.2019 ISSUED BY THE 6TH RESPONDENT.
- EXHIBIT P4 TRUE COPY OF THE NOTIFICATION NO.13/2017-CENTRAL TAX DATED 28.06.2017.
- EXHIBIT P5 TRUE COPY OF THE SRO NO.359/2017 DATED 30.06.2017.
- EXHIBIT P6 TRUE COPY OF THE RELEVANT PAGES OF FINANCE(2) ACT, 2019 DATED 01.08.2019.