

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 19TH DAY OF AUGUST 2020 / 28TH SRAVANA, 1942

WP(C).No.16206 OF 2020(A)

PETITIONER/S:

BEAUTY MARK GOLD MANUFACTURES PVT. LTD  
EDARIKKODE, KOTTAKKAL, MALAPPURAM - 676501 BY  
IBRAHIMKUTTY PALASSERI, MANAGING DIRECTOR.

BY ADVS.  
SRI.P.RAGHUNATH  
SRI.PREMJIT NAGENDRAN

RESPONDENT/S:

STATE TAX OFFICER [1B]  
STATE GST DEPT., SQUAD NO.II, TIRUR - 676 101.

G.P. DR.THUSHARA JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
19.08.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

## **JUDGMENT**

The petitioner has approached this Court aggrieved by Ext.P11 order passed against him under the GST Act and Rules. In the writ petition, it is the case of the petitioner that before passing Ext.P11 order he was not afforded an adequate opportunity of hearing or an opportunity to respond to the show cause notice, which is mandated as per the Rules.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader for the respondents.

The learned Government Pleader would submit, on instructions, that it is a fact that there was no proper hearing afforded to the petitioner pursuant to the issuance of a show cause notice as mandated under the Rules, and the officer is ready to reconsider the matter, after providing an opportunity to the petitioner to take copies of the documents sought to be relied against it in the proceedings, as also to consider any reasonable request for cross examination of persons.

Taking note of the said submission, I allow this writ petition by quashing Ext.P11 order and directing the respondent to pass fresh orders in the matter after hearing the petitioner as mandated under Section 74(1) of the SGST Act, and after considering its request for copies of the documents sought to be relied on it as also for an opportunity for cross examination of persons who have produced evidence against the petitioner before the respondent. I also direct that in the fresh proceedings, the respondent shall take note of Ext.P10 objection that was

preferred before the respondent but was not considered by him while passing Ext.P11 order. To enable the respondent to pass fresh orders as directed, the petitioner shall appear before the respondent at his office at 11 am on 07.09.2020. The respondent shall pass fresh orders as directed, within three months thereafter.

Sd/-

**A.K.JAYASANKARAN NAMBIAR**

**JUDGE**

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