

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR.JUSTICE T.V.ANILKUMAR

TUESDAY, THE 03RD DAY OF MARCH 2020 / 13TH PHALGUNA, 1941

WA.No.321 OF 2020

AGAINST THE ORDER DATED 03.02.2020 IN WP(C)NO.23626/2019(C) OF HIGH COURT
OF KERALA

APPELLANTS/ RESPONDENTS 1 TO 3 & 5 TO 7:

- 1 THE JOINT COMMISSIONER
PRINCIPAL NODAL OFFICER, C.R.BUILDING, I.S.PRESS ROAD,
KOCHI-18.
- 2 THE SUPERINTENDENT,
CENTRAL GST AND CENTRAL EXCISE, B.S.N.L BUILDING,
KAYAMKULAM-688001.
- 3 THE DEPUTY COMMISSIONER,
CENTRAL GST AND CENTRAL EXCISE, ALAPPUZHA DIVISION-688001.
- 4 THE NODAL OFFICER FOR CENTRAL GST,
GOODS AND SERVICES TAXES, C.R.BUILDING, I.S.PRESS ROAD,
KOCHI-18.
- 5 GOODS AND SERVICES TAX NETWORK,
EAST WING, 4TH FLOOR, WORLD MARK-1, AEROCITY, NEW DELHI-
110037.
- 6 GOODS AND SERVICES TAX COUNCIL,
5TH FLOOR, TOWER-11, JEEVAN BHARATHI BUILDING, JANPATH
ROAD, CONNAUGHT PLACE, NEW DELHI-110001.

BY ADV. SRI.P.R.SREEJITH

RESPONDENTS/ PETITIONER AND RESPONDENT NO.4:

- 1 ALPHA TRADING COMPANY
PADANILAM JUNCTION, NEAR M.S.M COLLEGE, KAYAMKULAM-690502,
REPRESENTED BY ITS PROPRIETOR S.NAUSHAD.
- 2 THE NODAL OFFICER FOR THE STATE GST,
STATE GOODS AND SERVICES TAX, TAX TOWER, KILLIPPALAM,
KARAMANA P.O., THIRUVANANTHAPURAM-695002.

R1 BY ADV. SRI.AJI V.DEV

R1 BY ADV. SRI.ALAN PRIYADARSHI DEV

R1 BY ADV. SRI.H.ABDUL LATHIEF

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 03.03.2020, ALONG
WITH W.A NOS.366/2020,370/2020, 375/2020, 376/2020 & 377/2020, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR.JUSTICE T.V.ANILKUMAR

TUESDAY, THE 03RD DAY OF MARCH 2020 / 13TH PHALGUNA, 1941

WA.No.366 OF 2020

AGAINST THE ORDER DATED 03.02.2020 IN WP(C) NO.27183/2019(W) OF HIGH
COURT OF KERALA

APPELLANTS/ RESPONDENTS 1 & 4 TO 6:

- 1 THE JOINT COMMISSIONER,
PRINCIPAL NODAL OFFICER, C.R.BUILDING, I.S PRESS ROAD,
KOCHI-18.
 - 2 THE NODAL OFFICER FOR CENTRAL GST,
GOODS AND SERVICE TAX, C.R.BUILDING, I.S PRESS ROAD,
KOCHI-18.
 - 3 GOODS AND SERVICE TAX NETWORK,
EAST WING, 4TH FLOOR, WORLD MARK-1, AEROCITY, NEW DELHI-
110 037.
 - 4 GOODS AND SERVICE TAX COUNCIL,
5TH FLOOR, TOWER-11, JEEVAN BHARATHI BUILDING, JANPATH
ROAD, CONNAUGHT PLACE, NEW DELHI-110001.
- BY ADV. SRI.P.R.SREEJITH, SC, CENTRAL BOARD OF EXCISE
AND CUSTOMS

RESPONDENTS/ PETITIONER AND RESPONDENTS 2 & 3:

- 1 M/S KERALA AGENCIES,
KOTTARAKKARA, REPRESENTED BY ITS MANAGING PARTNER
SRI.ABRAHAM THOMAS.
- 2 THE STATE TAX OFFICER,
SGST DEPARTMENT, KOTTARAKKARA-691 505.
- 3 THE NODAL OFFICER FOR STATE GST,
STATE GOODS AND SERVICES TAX, TAX TOWER, KILLIPPALAM,
KARAMANA P.O.THIRUVANATHAPURAM-695 002.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 03.03.2020,
ALONG WITH W.A NOS.321/2020,370/2020, 375/2020, 376/2020 & 377/2020,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR.JUSTICE T.V.ANILKUMAR

TUESDAY, THE 03RD DAY OF MARCH 2020 / 13TH PHALGUNA, 1941

WA.No.370 OF 2020

AGAINST THE ORDER DATED 03.02.2020 IN WP(C) NO.26956/2019(T) OF HIGH COURT OF KERALA

APPELLANTS/RESPONDENTS 2 TO 4:

- 1 GOODS AND SERVICES TAX NETWORK,
EAST WING, 4TH FLOOR, WORLD MARK-1, AEROCITY, NEW DELHI
110 037.
- 2 GOODS AND SERVICE TAX COUNCIL,
5TH FLOOR , TOWER -11, JEEVAN BHARATHI BUILDING, JANPATH
ROAD CONNAUGHT PLACE, NEW DELHI 110 001.
- 3 THE JOINT COMMISSIONER,
PRINCIPAL NODAL OFFICER, C.R. BUILDING I.S. PRESS ROAD,
KOCHI 18.

BY ADV. SRI.P.R.SREEJITH

RESPONDENTS/ PETITIONER/ RESPONDENT NO.1:

- 1 M.G.SHAHANI AND COMPANY (BOMBAY) PVT. LTD.
ASHOK BUILDING, 2ND FLOOR, MAIN ROAD, OTTAPPALAM-
679101. REPRESENTED BY ITS MANGER SRI. M.UNNIKRISHNAN.
- 2 THE COMMISSIONER OF STATE GST,
TAX TOWER, KILLIPPALAM, KARAMANA P.O. THIRUVANANTHAPURAM
695 002.

R1 BY ADV. SRI.HARISANKAR V. MENON

R1 BY ADV. SMT.MEERA V.MENON

R1 BY ADV. SMT.K.KRISHNA

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 03.03.2020,
ALONG WITH W.A NOS.321/2020,366/2020,375/2020, 376/2020 & 377/2020,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR.JUSTICE T.V.ANILKUMAR

TUESDAY, THE 03RD DAY OF MARCH 2020 / 13TH PHALGUNA, 1941

WA.No.375 OF 2020

AGAINST THE ORDER DATED 03.02.2020 IN WP(C) NO.35293/2019(J) OF HIGH
COURT OF KERALA

APPELLANTS/ RESPONDENTS 1 TO 4 AND 6 TO 8:

- 1 UNION OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI 110001.
- 2 THE PRINCIPAL SECRETARY,
FINANCE (GST WING) FINANCE (REV-1) DEPARTMENT 4TH LEVEL,
A-WING, DELHI SECRETARIAT, I.P. ESTATE, NEW DELHI-
110002.
- 3 GOODS AND SERVICES TAX COUNCIL,
5TH FLOOR, TOWER-11, JEEVAN BHARATHI BUILDING, JANPATH
ROAD, CONNAUGHT PALACE, NEW DELHI-110001.
- 4 GOODS AND SERVICES TAX NETWORK,
EAST WING, 4TH FLOOR, WORLD MARK-1, AREOCITY, NEW DELHI-
110037.
- 5 THE DEPUTY COMMISSIONER/NODAL OFFICER,
CENTRAL TAX AND CENTRAL EXCISE, ERNAKULAM DIVISION,
CENTRAL EXCISE BHAVAN, KATHRIKADAVU, KOCHI-682017
- 6 THE JOINT COMMISSIONER,
PRINCIPAL NODAL OFFICER, C.R. BUILDING, I.S. PRESS ROAD,
KOCHI-682018.
- 7 THE INFORMATION TECHNOLOGY GRIEVANCE REDRESSAL
COMMITTEE, (ITGRC), O/O. THE GST COUNCIL, DEPARTMENT OF
FINANCE, NORTH BLOCK, NEW DELHI-110001.

BY ADV. SRI.P.R.SREEJITH, SC, CENTRAL BOARD OF EXCISE
AND CUSTOMS

RESPONDENTS/ PETITIONER AND RESPONDENT NO.5:

- 1 A.GEERIPAI
BROADWAY, ERNAKULAM-682031,
REPRESENTED BY ITS PARTNER SRI.S. SANATHANA PAI.
- 2 THE COMMISSIONER,
STATE GOODS AND SERVICES TAX DEPARTMENT,
TAX TOWERS, KILLIPPALAM, KARAMANA P O,

W.A. Nos.321, 366, 370, 375, 376 & 377/2020

-:5:-

THIRUVANANTHAPURAM-695002.

R1 BY ADV. SRI.S.ANIL KUMAR (TRIVANDRUM)

R1 BY ADV. SRI.M.RAJAGOPAL

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 03.03.2020,
ALONG WITH W.A NOS.321/2020,366/2020,370/2020, 376/2020 & 377/2020,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR.JUSTICE T.V.ANILKUMAR

TUESDAY, THE 03RD DAY OF MARCH 2020 / 13TH PHALGUNA, 1941

WA.No.376 OF 2020

AGAINST THE ORDER DATED 03.02.2020 IN WP(C) NO.27201/2019(A) OF HIGH COURT OF KERALA

APPELLANTS/ RESPONDENTS 1 & 4 TO 6:

- 1 THE JOINT COMMISSIONER,
PRINCIPAL NODAL OFFICER, C.R.BUILDING, I.S.PRESS
ROAD, KOCHI - 18.
- 2 THE NODAL OFFICER FOR CENTRAL GST,
GOODS AND SERVICES TAXES, C.R.BUILDING, I.S.PRESS ROAD,
KOCHI - 18.
- 3 GOODS AND SERVICES TAX NETWORK,
EAST WING, 4TH FLOOR, WORLD MARK-1, AEROCITY, NEW DELHI
- 110 037, REPRESENTED BY SECRETARY.
- 4 GOODS AND SERVICES TAX COUNCIL,
5TH FLOOR, TOWER-11, JEEVAN BHARATHI BUILDING, JANPATH
ROAD, CONNAUGHT PLACE, NEW DELHI - 110 001.

BY ADV. SRI.P.R.SREEJITH

RESPONDENTS/ PETITIONER/ RESPONDENTS 2 & 3:

- 1 MALIKA VEETIL AGENCIES,
PUNALUR - 691 305, REPRESENTED BY ITS PROPRIETOR
SRI.P.ABDUL SALAM.
- 2 THE STATE TAX OFFICER,
STATE GOODS AND SERVICES TAX (SGST) DEPARTMENT,
PUNALUR-691 395.
- 3 THE NODAL OFFICER FOR STATE GST,
STATE GOODS AND SERVICES TAX, TAX TOWER, KILLIPPALAM,
KARAMANA P.O., THIRUVANANTHAPURAM - 695 002.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 03.03.2020,
ALONG WITH W.A NOS.321/2020,366/2020,370/2020, 375/2020 & 377/2020,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR.JUSTICE T.V.ANILKUMAR

TUESDAY, THE 03RD DAY OF MARCH 2020 / 13TH PHALGUNA, 1941

WA.No.377 OF 2020

AGAINST THE ORDER DATED 03.02.2020 IN WP(C) NO.24731/2019(N) OF HIGH COURT OF KERALA

APPELLANTS/ RESPONDENTS 1 & 4 TO 6:

- 1 THE JOINT COMMISSIONER,
PRINCIPAL NODAL OFFICER, C.R.BUILDING, I.S.PRESS
ROAD,KOCHI - 18.
- 2 THE NODAL OFFICER FOR CENTRAL GST,
GOODS AND SERVICES TAXES,C.R.BUILDING, I.S.PRESS
ROAD,KOCHI - 18.
- 3 GOODS AND SERVICE TAX NETWORK,
EAST WING,4TH FLOOR, WORLD MARK-1, AEROCITY, NEW DELHI -
110 037.
- 4 GOODS AND SERVICES TAX COUNCIL,
5TH FLOOR, TOWER-11, JEEVAN BHARATHI BUILDING, JANPATH
ROAD, CONNAUGHT PLACE, NEW DELHI - 110 001.

BY ADV. SRI.P.R.SREEJITH, SC, CENTRAL BOARD OF EXCISE
AND CUSTOMS

RESPONDENTS/ PETITIONER AND RESPONDENT NOS.2 & 3:

- 1 MOOTHEDAN OVERSEAS,
CHALAKUDY - 680 307,REPRESENTED BY ITS MANAGING PARTNER
SRI.JOSE MOOTHEDAN.
- 2 THE ASSISTANT COMMISSIONER,
STATE GOODS AND SERVICE TAX DEPARTMENT,
CHALAKUDY-688074.
- 3 THE NODAL OFFICER FOR STATE GST,
STATE GOODS AND SERVICES TAX, TAX TOWER, KILLIPPALAM,
KARAMANA P.O., THIRUVANANTHAPURAM - 695 002.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 03.03.2020,
ALONG WITH W.A NOS.321/2020, 366/2020,370/2020, 375/2020 & 376/2020,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.K.ABDUL REHIM

&

T.V. ANILKUMAR JJ.

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W.A.Nos.321, 366, 370, 375, 376 & 377 of 2020

Dated this the 3rd day of March, 2020

J U D G M E N T

C.K.ABDUL REHIM, J.

Challenges in these batch of appeals are against a common interim order passed by the Single Judge, dated 3rd February,2020. Relying on various earlier judgments passed by this court in identical situation, the learned Single Judge observed that, the respondent officers need to take steps to facilitate the writ petitioners for uploading 'FORM GST TRAN-1', in compliance with the directions contained in the earlier judgments.

2. But, learned counsel for the appellants submitted that, the direction in the earlier judgments was only to the extent of permitting the respective writ petitioners therein to approach the Nodal Officer appointed on the basis of Circular No.39/13/2018-GST, dated 03.04.2018. In those judgments the Nodal Officer was directed to consider the applications if any submitted by the writ petitioners therein, within two weeks

and to take appropriate steps as stipulated in the Circular. It is submitted that, in the cases at hand, such applications were already verified by the Nodal Officer and reports were submitted to the Goods and Services Tax Network (GSTN) and ultimately the IT Grievance Redressal Committee had declined the relief on the basis that, the petitioners herein have failed even in attempting to upload the requisite form within the time stipulated. Therefore it is contended that, the observations made in the interim order impugned in these appeals, that the 'FORM GST TRAN-1' should be permitted to be uploaded by the petitioners herein, cannot be legally sustainable. In other words, learned counsel for the appellants points out that, there exists a factual difference in the situation between the earlier judgments and the present cases.

3. We take note of the fact that, challenge in these appeals are against an interim order. The said order does not contain any specific directions. On the other hand, the learned counsel for the respondents in the writ petition was only directed to get instruction with respect to the alleged non-compliance of the directions contained in the earlier judgments. It is well within liberty of the appellants herein to

point out the above mentioned aspects before the learned Single Judge and to seek appropriate modification of the interim order, if found necessary. We do not find anything to presume that, the learned Single Judge will not consider such submissions, if made with supporting materials. Of course, contention of the appellants will be subject to what the respondents have to say on the issue, before the Single Judge. At any rate, we do not think an interference with the impugned order is warranted in these appeals.

Hence, the above writ appeals are hereby dismissed by reserving liberty to the appellants to raise all the contentions raised herein before the learned Single Judge, in seeking modification of the impugned interim order, if found necessary.

Sd/-

C.K.ABDUL REHIM,JUDGE

Sd/-

T.V. ANILKUMAR,JUDGE

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//True copy//

P.A. To Judge