

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE AMIT RAWAL

MONDAY, THE 17TH DAY OF FEBRUARY 2020 / 28TH MAGHA, 1941

WP(C).No.4358 OF 2020(T)

PETITIONER:

SUBAIR SULAIMAN
AGED 39 YEARS
SON OF SULAIMAN, RESIDING AT 22/31F, G.H.
MANGATTUKAVALA, THODUPUZHA EAST,
IDUKKI DISTRICT-685 585.

BY ADVS.
SRI.PRAVEEN.H.
SRI.G.HARIHARAN
SMT.K.S.SMITHA
SMT.T.T.SHANIBA
SRI.M.V.VIPINDAS

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER(SPECIAL CIRCLE)
STATE GOODS AND SERVICES TAX DEPARTMENT, MINI CIVIL
STATION, THODUPUZHA P.O., IDUKKI DISTRICT-685 584.
- 2 THE COMMISSIONER OF STATE GST,
STATE GST DEPARTMENT, TAX TOWERS, KILLIPPALAM,
KARAMANA, THIRUVANANTHAPURAM-695 002.

DR.THUSHARA JAMES, SR.GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
17.02.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The contentions raised in this writ petition have been confronted by argument with regard to the fact that the demand raised in the assessment order Ext.P1 is not in accordance with the provisions of Section 62 read with Section 44 of the GST Act. Learned Counsel for the petitioner submitted that by virtue of Section 62 (2), the assessee has an option of filing a valid return within 30 days from the date of passing of the assessment order, which would have the effect of withdrawal of the assessment order.

However, learned Government Pleader submits that the aforementioned controversy has been already decided by Division Bench of this Court in Writ Appeal No.2180/2019. Facing the situation, learned counsel for the petitioner seeks the liberty of this court for withdrawal of this writ petition with a liberty to challenge the assessment order in accordance with law. Accordingly, the writ petition is dismissed as withdrawn.

Sd/-

AMIT RAWAL

JUDGE

APPENDIX

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE ASSESSMENT ORDER DATED 09.10.2019 PASSED BY THE 1ST RESPONDENT UNDER SECTION 62 OF THE ACT FOR THE TAX PERIOD MAY 2019.
EXHIBIT P2	TRUE COPY OF THE MONTHLY RETURN FILED IN FORM GSTR 3B FOR THE MONTH OF MAY 2019.

//TRUE COPY//
P.A TO JUDGE