IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE AMIT RAWAL

THURSDAY, THE 13TH DAY OF FEBRUARY 2020 / 24TH MAGHA, 1941

WP(C).No.1709 OF 2020(K)

PETITIONER:

PULICKAL INDUSTRIES
6/425, PAMBADY WEST,
THIRUVILWAMALA, THRISSUR-680594
REPRESENTED BY ITS PROPRIETOR SRI.HARIS.P.A

BY ADVS.
SRI.AJI V.DEV
SRI.ALAN PRIYADARSHI DEV

RESPONDENTS:

1 THE STATE TAX OFFICER
SGST DEPARTMENT, VADAKKANCHERRY,
THRISSUR-680582

2 THE ASSISTNAT COMMISSIONER,
SGST DEPARTMENT, TAX COMPLEX,
POOTHOLE, THRISSUR-680004

3 THE STATE OF KERALA
REPRESENTED BY ITS SECRETARY TO TAXES,
SECRETARIAT, THIRUVANANTHAPURAM-695001

SMT JASMINE M M, GOVT.PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 13.02.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

Dated this the 13th day of February 2020

The petitioner, a proprietary business entity registered under the Central Goods and Service Tax / State Goods and Service Tax, has approached this Court under Article 226 challenging Exts.P3A to P3(n), whereby the assessment order under Section 2 of the State Goods and Service Tax Act 2017 has been passed, inter alia on the ground that the petitioner had, vide intimation dated 25.11.2019, informed regarding closure of the business.

2. Secondly, the petitioner had filed all the monthly returns for the period during which the business was carried out and therefore, in the absence of any issuance of assessment orders or seeking information

under Section 46 of the Act is usually uncalled for. Cancellation of registration under Section 29 (3) of the Act though will envisage that it will not affect the liability of the person to pay tax on another dues for any period prior to the cancellation, but the aforementioned facts conspicuously are wanting in the impugned order.

3. The learned State Counsel submits that a person who closes the business and do not file the returns, in the instant case, for the periods with effect from April 2018 to June 2019, the assessment orders accordingly for the year 2017-2018 and 2018-2019, were passed.

4. Having heard the learned counsel for the parties, I am of the view that petitioner has a remedy of appeal under Section 107 of the Act. On a plain and simple language of section 29 of the Act, even if the

person stops the business resulting in cancellation of the registration, the liability accrued till such time cannot be waived or diminished. This is what the case in brief is.

No ground for interference is made out. The writ petition is accordingly dismissed.

Sd/-

AMIT RAWAL
JUDGE

ACM/14.2.2020

APPENDIX

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	A TRUE COPY OF THE NOTICE IN GSTR-3A FOR THE PERIODS OF NOVEMBER 2017 TO MARCH 2018 DATED 06.12.2018
EXHIBIT P1A	A TRUE COPY OF NOTICE IN GSTR-3A FOR THE PERIOD OF APRIL 2018 DATED 05.08.2019
EXHIBIT P1B	A TRUE COPY OF NOTICE IN GSTR-3A FOR THE PERIOD OF APRIL 2019 DATED 05.08.2019
EXHIBIT P2	A TRUE COPY OF ACKNOWLEDGEMENT OF APPLICATION OF CANCELLATION OF REGISTRATION IN FORM GST RE-02
EXHIBIT P3	A TRUE COPY OF FORM GST ASMT-13 FOR APRIL 2018 DATED 20.10.2019
EXHIBIT P3A	A TRUE COPY OF FORM GST ASMT-13 FOR MAY 2018 DATED 20.10.2019
EXHIBIT P3(B)	A TRUE COPY OF FORM GST ASMT-13 FOR JUNE 2018 DATED 20.10.2019
EXHIBIT P3(C)	A TRUE COPY OF FORM GST ASMT-13 FOR JULY 2018 DATED 20.10.2019
EXHIBIT P3(D)	A TRUE COPY OF FORM GST ASMT-13 FOR AUGUST 2018 DATED 20.10.2019
EXHIBIT P3(E)	A TRUE COPY OF FORM GST ASMT-13 FOR SEPTEMBER 2018 DATED 20.10.2019
EXHIBIT P3(F)	A TRUE COPY OF FORM GST ASMT-13 FOR OCTOBER 2018 DATED 20.10.2019
EXHIBIT P3(G)	A TRUE COPY OF FORM GST ASMT-13 FOR NOVEMBER 2018 DATED 20.10.2019
EXHIBIT P3(H)	A TRUE COPY OF FORM GST ASMT-13 FOR DECEMBER 2018 DATED 20.10.2019
EXHIBIT P3(I)	A TRUE COPY OF FORM GST ASMT-13 FOR JANUARY 2019 DATED 20.10.2019

EXHIBIT P3(J)	A TRUE COPY OF FORM GST ASMT-13 FOR FEBRUARY 2019 DATED 20.10.2019
EXHIBIT P3(K)	A TRUE COPY OF FORM GST ASMT-13 FOR MARCH 2019 DATED 20.10.2019
EXHIBIT P3(L)	A TRUE COPY OF FORM GST ASMT-13 FOR APRIL 2019 DATED 28.11.2019
EXHIBIT P3(M)	A TRUE COPY OF FORM GST ASMT-13 FOR MAY 2019 DATED 28.11.2019
EXHIBIT P3(N)	A TRUE COPY OF FORM GST ASMT-13 FOR JUNE 2019 DATED 28.11.2019
EXHIBIT P4	A TRUE COPY OF FORM GST DRC -07 FOR APRIL 2018 DATE 02.12.2019
EXHIBIT P4(A)	A TRUE COPY OF FORM GST DRC -07 FOR MAY 2018 DATE 02.12.2019
EXHIBIT P4(B)	A TRUE COPY OF FORM GST DRC -07 FOR JUNE 2018 DATE 02.12.2019
EXHIBIT P4(C)	A TRUE COPY OF FORM GST DRC -07 FOR JULY 2018 DATE 02.12.2019
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EXHIBIT P4(J)	A TRUE COPY OF FORM GST DRC-07 FOR FEBRUARY 2019 DATED 02.12.2019
EXHIBIT P4(K)	A TRUE COPY OF FORM GST DRC-07 FOR MARCH 2019 DATED 02.12.2019
EXHIBIT P4(L)	A TRUE COPY OF FORM GST DRC-07 FOR

	APRIL 2019 DATED 03.01.2020
EXHIBIT P4(M)	A TRUE COPY OF FORM GST DRC-07 FOR MAY 2019 DATED 03.01.2020
EXHIBIT P4(N)	A TRUE COPY OF FORM GST DRC-07 FOR JUNE 2019 DATED 03.01.2020
EXHIBIT P5	A TRUE COPY OF THE ORDER CANCELLING REGISTRATION ISSUED BY THE 1ST RESPONDENT IN FORM GST REG-19 DATED 05.12.2019
EXHIBIT P6	A TRUE COPY OF THE FINAL RETURN FILED BY THE PETITIONER DATED 05.12.2019

RESPONDENT(S)' EXHIBITS :- NIL

//TRUE COPY//

PA TO JUDGE