

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE ALEXANDER THOMAS

TUESDAY, THE 14TH DAY OF JANUARY 2020 / 24TH POUSHA, 1941

WP(C).No.808 OF 2020(A)

PETITIONER:

MANDAYAPURATH RASIYA
AGED 56 YEARS
D/O LATE BAVUNNI MOOPAN, 'NABEEL',
NEDUVA VILLAGE, TIRUR TALUK,
MALAPPURAM-676303.

BY ADV. SRI.SRINATH GIRISH

RESPONDENTS:

- 1 THE STATE TAX OFFICER
2ND CIRCLE, STATE GOODS AND SERVICE TAX DEPARTMENT,
CIVIL STATION BUILDING,
ALAPPUZHA-688001.
- 2 M/S DAILY EXPRESS,
19/994-F, THALI EAST, OPP.NSS HIGH SCHOOL,
CHALAPPURAM.P.O, CALICUT-673002.

BY ADVS.
SMT.JASMINE.M.M, GOVT.PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
14.01.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ALEXANDER THOMAS, J.

W.P(C). No. 808 of 2020

Dated this the 14th day of January, 2020

JUDGMENT

The prayers in the above Writ Petition (Civil) are as follows.

- a) *Declare that the GST Registration granted to the 2nd respondent for additional place of business at Room No.19/994 -F, Nasna Building, Puthiyapalam Road, Tali East, Kozhikode, without the consent of the petitioner is illegal, invalid and issued in violation of the Central Goods and Services Tax Rules, 2017.*
- b) *Issue a writ of mandamus or such other writ, direction or order commanding the 1st respondent to cancel the GST Registration granted to the 2nd respondent for additional place of business at Room No.19/994-F, Nasna Building, Puthiyapalam Road, Tali East, Kozhikode.*
- c) *Grant such other or further relief as this Honourable Court deems fit to grant in the particular facts and circumstances of the case.*

2. Heard Sri.Srinath Girish, learned counsel appearing for the petitioner and Smt.M.M.Jasmine, learned Government Pleader appearing for the 1st respondent. In the nature of the orders to be passed in this writ petition, notice to the 2nd respondent will stand dispensed with.

3. According to the petitioner, he is the owner of a building and had leased a room therein to a tenant and the said tenant had unlawfully sublet it to the 2nd respondent herein and a rent control petition is now pending in respect thereof. That on a reliable enquiry, it is learnt that the 1st respondent has granted a GST registration for additional place of business to the 2nd respondent at the abovesaid premises owned by the petitioner, without the consent of the petitioner, who is the owner of the premises, as is required under the provisions in the Central Goods and Services Tax Rules, 2017 and without any proper verification of the documents. The petitioner has now submitted Ext.P7 petition dated 28-08-2019 before the 1st respondent seeking to cancel the said registration so granted to the 2nd respondent without his consent and that so far the 1st respondent has not rendered any decision on Ext.P7 petition.

4. Taking note of the facts and circumstances of this case, it is ordered that the 1st respondent will take up the plea made by the petitioner on Ext.P7 petition without any further delay and after affording reasonable opportunity of being heard to the petitioner as well as the 2nd respondent will render a considered decision thereon

within a period of 6-8 weeks from the date of production of the certified copy of this judgment.

With these observations and directions, the Writ Petition (Civil) stands finally disposed of.

Sd/-

**ALEXANDER THOMAS,
JUDGE**

KAS

APPENDIX

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE PETITION DATED
26.11.2018 IN R.C.P 139/2018 ON THE
FILE OF THE RENT CONTROL
(MUNSIFF) COURT-II, KOZHIKODE.
- EXHIBIT P2 TRUE COPY OF THE RTI APPLICATION DATED
04.03.2019 SENT BY THE PETITIONER TO
THE PUBLIC INFORMATION OFFICER, STATE
GST DEPARTMENT, ALAPPUZHA.
- EXHIBIT P3 TRUE COPY OF THE INFORMATION DATED
29.03.2019 ISSUED BY THE STATE TAX
OFFICER, PUBLIC INFORMATION
OFFICER, STATE TAX OFFICE, SECOND
CIRCLE, ALAPPUZHA, TO THE PETITIONER
- EXHIBIT P4 TRUE COPY OF THE LETTER DATED
17.01.2019 ISSUED BY THE PETITIONER TO
THE STATE TAX OFFICER, GST
DEPARTMENT, ALAPPUZHA
- EXHIBIT P5 TRUE COPY OF THE COMMUNICATION DATED
6.02.2019 ISSUED BY THE STATE TAX
OFFICER, SGST DEPARTMENT, SECOND
CIRCLE, ALAPPUZHA, TO THE PETITIONER
- EXHIBIT P6 TRUE COPY OF FORM REG 26 UNDER THE
CENTRAL GOODS AND SERVICES TAX
RULES, 2017
- EXHIBIT P7 TRUE COPY OF THE LETTER DATED
28.08.2019 ISSUED BY THE PETITIONER TO
THE STATE TAX OFFICER, 2ND CIRCLE, SGST
DEPARTMENT, ALAPPUZHA.

RESPONDENT'S/S EXHIBITS: NIL

//TRUE COPY//
PA TO JUDGE