IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

WEDNESDAY,THE 16TH DAY OF JANUARY 2019 / 26TH POUSHA, 1940

WP(C).No. 30883 of 2018

PETITIONER:

M/S. P.K CONSTRUCTION COMPANY
POTTALKANDATHIL, MUVATTUPUZHA P.O,
PIN-686661,REPRESENTED BY ITS
MANAGING PARTNER,P.B. KABEER KHAN

BY ADV. MAHESH V MENON

RESPONDENTS:

1 THE COMMISSIONER
KERALA STATE GST DEPARTMENT,
TAX TOWER, KARAMANA,
THIRUVANANTHAPURAM-695002

2 THE DEPUTY COMMISSIONER
KERALA STATE GST DEPARTMENT, MATTANCHERY 682 002.

3 THE STATE TAX OFFICER (WORKS CONTRACT)
OFFICE OF DEPUTY COMMISSIONER, MATTANCHERY, ERNAKULAM - 682002

4 THE GOODS AND SERVICES TAX NETWORK PVT. LTD.
EAST WING, 4TH FLOOR, WORLD MNARK-1, AEROCITY, NEW DELHI - 110037,
REPRESENTED BY ITS MANAGING DIRECTOR.

BY ADV. SRI.P.R.SREEJITH,SC,GOODS AND SERVICES TAX NETWORK

GP SRI MATHEW GEORGE VADAKKEL.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.01.2019, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioner, an assessee under the KVAT Act, faced problems in migrating from one tax regime to another. In that context, it has filed this Writ Petition seeking the following reliefs:

> *"i) To direct the respondents to allow the petitioner to submit FORM GST REG-26 Part B by opening the official web portal and complete the migration process of the registration of the petitioner firm by the issue of a writ of mandamus or such other writ, order or direction.*
>
> *ii) To direct the respondents to revive the provisional registration certificate issued to the petitioner firm earlier, in order to facilitate the petitioner firm to conduct his business till completion of migration process by the issue of a writ of mandamus or such other writ, order or direction."*

2. Now both the counsel agree that GSTN is active and that the petitioner was granted a new registration number.

3. At any rate, the petitioner's counsel submits that for the previous period, after the commencement of GST, the returns have to be validated.

4. In response, the learned Standing Counsel for the 4^{th} respondent informs the Court that the authorities will look into the petitioner's claim for validation.

I, accordingly, close the Writ Petition as it does not survive for further consideration.

Sd/-

DAMA SESHADRI NAIDU

JUDGE

APPENDIX

PETITIONER'S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE REGISTRATION UNDER GST ACT DATED 28/01/2015.
EXHIBIT P2	TRUE COPY OF THE CERTIFICATE OF PROVISIONAL REGISTRATION UNDER GST ACT DATED 28/06/2017.
EXHIBIT P3	TRUE COPY OF THE SCREEN SHORT TAKEN WHEN THE PETITIONER TRIED TO LOG IN INTO THE GST PORTAL DATED NIL.
EXHIBIT P4	A TRUE COPY OF MESSAGE RECEIVED BY THE PETITIONER FROM THE GSTN DATED 17.05.2018.
EXHIBIT P5	TRUE COPY OF THE APPLICATION MADE TO THE 1ST RESPONDENT BY THE PETITIONER 07.05.2018.
EXHIBIT P6	TRUE COPY OF THE PRESS REPORT PUBLISHED BY PRESS INFORMATION BUREAU DATED 21.07.2018.
EXHIBIT P7	TRUE COPY OF APPLICATION MADE BY THE PETITIONER TO THE 2ND RESPONDENT DATED 23.07.2018.
EXHIBIT P8	A TRUE COPY OF REQUEST MADE TO THE 3RD RESPONDENT BY THE PETITIONER DATED 14.08.2018.

RESPONDENTS' EXHIBITS

NIL

// TRUE COPY // P.A. TO JUDGE

SD