

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

WEDNESDAY, THE 28TH DAY OF MARCH 2018 / 7TH CHAITHRA, 1940

WP(C) .No. 768 of 2018

PETITIONER(S)

ST.JOSEPHS TEA COMPANY LTD
REPRESENTED BY ITS MANAGING DIRECTOR,
PARAMOUNT BUILDINGS, KUMARANALLOOR,
KOTTAYAM, KERALA-686016.

BY ADV.SMT.NISHA JOHN

RESPONDENT(S) :

1. CHIEF COMMISSIONER, CENTRAL GST & CENTRAL EXCISE KERALA
ZONE
I.C.E.BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM -695001.
2. DEPUTY COMMISSIONER OF CGST,
CIVIL STATION, COLLECTORATE P.O.,
KOTTAYAM-686002.

ADDL. RESPONDENTS 3 AND 4 IMPEADED AS PER I.A.NO.1069 OF 2018 DATED 28.03.2018

3. GOODS & SERVICES TAX NETWORK,
EAST WING, 4TH FLOOR, WORLD MARK 1 AEROCITY,
NEW DELHI 110037
4. STATE GOODS & SERVICES TAX DEPARTMENT GOVERNMENT OF KERALA
COMMISSIONERATE, THIRUVANANTHAPURAM

R1,R2 BY ADV. SREELAL N. WARRIER, SC, CENTRAL BOARD OF EXCISE & CUSTOMS

RADDL..R3 BY ADV. SRI.P.R.SREEJITH,SC,GOODS AND SERVICES TAX NETWORK
R BY GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 28-03-2018,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER(S) ' EXHIBITS

EXHIBIT P1 TRUE COPY OF THE E-MAIL DT.22/8/2017 SENT BY
 2ND.RESPONDENT.

EXHIBIT P2 TRUE COPY OF THE E-MAIL AT 11.18 A.M DT.04-09-2017
 RECEIVED FROM MITRA HELPDESK

EXHIBIT P3 TRUE COPY OF THE E-MAIL AT 11.29 A.M DT.04-09-2017
 RECEIVED FROM MITRA HELPDESK

EXHIBIT P4 TRUE COPY OF E-MAIL RECEIVED AT 1.39 P.M ON
 4/9/2017 FROM GSTN HELPESK

EXHIBIT P5 TRUE COPY OF THE OF THE E-MAIL DT.7/10/2017 SENT
 BY PETITIONER TO ESCALATIONS WING.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

SD/-

P.A. TO JUDGE

SKS

P.B.SURESH KUMAR, J.

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W.P.(C.) No.768 of 2018

Dated this the 28th day of March, 2018

JUDGMENT

Petitioner was a registered dealer under the Kerala Value Added Tax, now migrated to the Goods and Services Tax Act regime. Though they have applied for registration under the Goods and Services Tax statutes, they have not been granted registration sought for. The petitioner, therefore, seeks appropriate directions in this regard.

2. On 19.02.2018, when this matter was taken up, the learned counsel for respondents 1 and 2 submitted, on instructions, that the issue of the petitioner has been resolved. It was pointed out that the petitioner needs to apply for registration afresh with the requisite details in the GST portal for completing the migration. In the light of the

said submission, the petitioner was permitted to apply for registration afresh in terms of the interim order passed on the said day.

3. When the matter was taken up today, it was pointed out by the learned counsel for the petitioner that in the light of the interim order passed by this court on 19.02.2018, they have been granted registration with effect from 09.03.2018.

4. The subsisting grievance of the petitioner concerns their inability to comply with the requirements in terms of the statutes for the period from 01.07.2017 to 09.03.2018.

5. The learned counsel for respondents 1 and 2 submits that appropriate decision will be taken so as to enable the petitioner to comply with the statutory requirements for the period from 01.07.2017 to 09.03.2018 also, soon.

In the light of the submission made by the learned counsel for respondents 1 and 2, the writ petition is disposed of directing respondents 1 and 2 to make appropriate changes in the portal so as to enable the petitioner to comply with the statutory requirements for the period prior to 09.03.2018 also, within ten days. Needless to say that no action, whatsoever shall be taken against the petitioner for non compliance of the statutory provisions for the period prior to 09.03.2018 until appropriate changes are made in the portal, and a reasonable time thereafter, so as to enable the petitioner to comply with the statutory requirements.

Sd/-

**P.B. SURESH KUMAR,
JUDGE**

SKS