



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

FRIDAY, THE 29TH DAY OF NOVEMBER 2024 / 8TH AGRAHAYANA, 1946

WP(C) NO. 20656 OF 2024

PETITIONER/S:

M/S. FORTUNE SERVICE,
REPRESENTED BY ITS PROPRIETOR SREEJITH,
FIRST FLOOR, 5/3472 O, MARRY LAND SQUARE
THIRUTHIYAD ROAD, KOZHIKODE, PIN - 673004

BY ADVS.
K.P.ABDUL AZEES
T.ARCHANA
BABY SAHLA B.

RESPONDENT/S:

- 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
3RD FLOOR, JEEVAN DEEP BUILDING, SANSAD MARG,
NEW DELHI, PIN - 110001
- 2 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
REPRESENTED BY ITS CHAIRMAN, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK,
NEW DELHI, PIN - 110001
- 3 STATE OF KERALA, REPRESENTED BY SECRETARY (TAXES),
SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001
- 4 THE STATE TAX OFFICER, TAX PAYER SERVICE CIRCLE,
CHALAPPURAM, STATE GST DEPARTMENT,
KOZHIKODE, PIN - 673006



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5 THE DEPUTY COMMISSIONER,
ARREAR RECOVERY, STATE GST DEPARTMENT,
KOZHIKODE, PIN - 673006

ADDL.R6: THE GOODS AND SERVICES TAX NETWORK,
REPRESENTED BY ITS MANAGING DIRECTOR, WORLDMARK 1,
AEROCITY, INDIRA GANDHI INTERNATIONAL AIRPORT, NEW
DELHI, PIN-110037
ADDL.R6 IS SUO MOTU IMPEADED AS PER ORDER DATED
16.08.2024 IN WP(C) 20656/ 2024

BY ADVS.
P.R.SREEJITH
SHRI.JAGATH. N., CGC

SMT. JASMIN M M (GP)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
29.11.2024, ALONG WITH WP(C).22886/2024, 25526/2024 AND CONNECTED
CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



2024:KER:89959

WP(C) Nos.20656, 22886, 25526, 26672, 26855,
27724, 29264 & 29918 OF 2024

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

FRIDAY, THE 29TH DAY OF NOVEMBER 2024 / 8TH AGRAHAYANA, 1946

WP(C) NO. 22886 OF 2024

PETITIONER/S:

MR. SIVAPRASANTH PARAMESWARAN, AGED 51 YEARS
SIVODAYA HOSPITAL, KANJIRAMPARA,
THIRUVANANTHAPURAM, KERALA, PIN - 695030

BY ADVS.
ADITYA UNNIKRISHNAN
PRIYADARSINI S.
BINISHA BABY
ANIL D. NAIR (SR.)

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER, 1ST CIRCLE,
STATE GOODS AND SERVICE TAX DEPARTMENT, 4TH FLOOR,
TAX TOWER, KARAMANA,
THIRUVANANTHAPURAM, PIN - 695002
- 2 STATE TAX OFFICER, STATE GOODS AND SERVICES TAX
DEPARTMENT, TAX PAYER SERVICES CIRCLE,
KOWDIAR, 4TH FLOOR, TAX TOWER, KARAMANA,
THIRUVANANTHAPURAM, PIN - 695002

SMT. JASMIN M M (GP)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
29.11.2024, ALONG WITH WP(C).20656/2024 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING: