



2023:KER:81676

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

TUESDAY, THE 19TH DAY OF DECEMBER 2023 / 28TH AGRAHAYANA,

1945

WP(C) NO. 40005 OF 2023

PETITIONER:

REJIMON PADICKAPPARAMBIL ALEX
AGED 59 YEARS
PROPRIETOR PADIKEN SILKS 583, KOOTHATTUKULAM
ERNAKULAM, PIN - 686662
BY ADVS.
R.JAIKRISHNA
NARAYANI HARIKRISHNAN
C.S.ARUN SHANKAR
ANISH P.
VIVEK BHAT D.
GANESAN M.

RESPONDENTS:

- 1 UNION OF INDIA
THROUGH ITS SECRETARY (REVENUE), MINISTRY OF
FINANCE, DEPARTMENT OF REVENUE, GOVERNMENT OF
INDIA, NORTH BLOCK, NEW DELHI G.P.O., PIN -
110001
- 2 STATE OF KERALA
REPRESENTED BY ITS CHIEF SECRETARY,
SECRETARIAT, THIRUVANANTHAPURAM G.P.O.,
THIRUVANANTHAPURAM,
PIN - 695001
- 3 GOODS AND SERVICES TAX NETWORK
EAST WING 4TH FLOOR, WORLD MARK - I AERO CITY,
NEW DELHI REPRESENTED BY ITS - CHAIRMAN, PIN -
110037
- 4 COMMISSIONER
OFFICE OF THE COMMISSIONER STATE GOODS AND
SERVICE TAX DEPARTMENT TAX TOWER, KARAMANA P.O
THIRUVANANTHAPURAM, PIN - 673006



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5 STATE TAX OFFICER
OFFICE OF THE STATE TAX OFFICER TAX PAYER
SERVICE CIRCLE, MINI CIVIL STATION, 2ND FLOOR,
MUVATTUPPUZHA, MUDAVOOR P.O ERNAKULAM, PIN -
686669
RESHMITA RAMACHANDRAN-GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 19.12.2023, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:



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DINESH KUMAR SINGH, J

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Dated this the 19th day of December, 2023**JUDGMENT**

The petitioner is running a proprietorship concern with the name and style, 'Padiken Silks'. The petitioner is a registered dealer under the provisions of the CGST Act/SGST ACT, 2017 and Rules thereunder. According to the petitioner, in the financial year 2017-2018 the petitioner had received various inter-state inward supply of goods, as well as from intrastate inward supply. For the inter-state supplies, the petitioner had claimed credit of ITC under IGST for an amount of Rs.26,44,557.54/-. According to the petitioner, as there was no outward supply, the entire output tax liability pertaining to CGST and IGST should be set off against the ITC under IGST for Rs.26,44,557.54/-. The petitioner had also filed applications for refund of IGST wrongly paid by him.

2. These application in Ext.P15 to Ext.P23 are pending consideration before the 5th respondent.

3. Considering the fact that the applications are



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pending before the 5th respondent for consideration, this Writ Petition is disposed of with a direction to the 5th respondent to pass appropriate orders on the refund applications of the petitioner in Ext.P15 to Ext.P23 expeditiously in accordance with the law, preferably within a period of two months. With the aforesaid direction, this writ petition is disposed of.

Sd/-

**DINESH KUMAR SINGH
JUDGE**

ACR



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APPENDIX OF WP(C) 40005/2023

PETITIONER EXHIBITS

Exhibit P1	A TRUE COPY OF STATEMENT OF COMPARISON OF GSTR 2A WITH GSTR3B
Exhibit P2	TRUE COPY OF FORM GSTR 3B - MONTHLY RETURNS FOR JULY 2017 FILED BY THE PETITIONER DATED 26.08.2017
Exhibit P3	TRUE COPY OF FORM GSTR 3B - MONTHLY RETURNS FOR AUGUST 2017 DATED 19.09.2017
Exhibit P4	TRUE COPY OF FORM GSTR 3B - MONTHLY RETURNS FOR SEPTEMBER 2017 DATED 18.10.2017
Exhibit P5	TRUE COPY OF FORM GSTR 3B - MONTHLY RETURNS FOR OCTOBER 2017 DATED 16.11.2017
Exhibit P6	TRUE COPY OF FORM GSTR 3B - MONTHLY RETURNS FOR NOVEMBER 2017 DATED 20.12.2017
Exhibit P7	TRUE COPY OF FORM GSTR 3B - MONTHLY RETURNS FOR DECEMBER 2017 DATED 23.01.2018
Exhibit P8	TRUE COPY OF FORM GSTR 3B - MONTHLY RETURNS FOR JANUARY 2018 DATED 16.02.2018
Exhibit P9	TRUE COPY OF FORM GSTR 3B - MONTHLY RETURNS FOR FEBRUARY 2018 DATED 19.03.2018
Exhibit P10	TRUE COPY OF FORM GSTR 3B - MONTHLY RETURNS FOR MARCH 2018 DATED 25.04.2018
Exhibit P11	TRUE COPIES OF THE DETAILS OF INTERSTATE SUPPLIER WISE GSTR 2A DATED NIL
Exhibit P12	TRUE COPY OF SHOW CAUSE NOTICE ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER DATED 26.06.2023
Exhibit P13	TRUE COPY OF THE REPLY GIVEN BY THE PETITIONER IN THE ONLINE PORTAL DATED 16.08.2023
Exhibit P14	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 5TH RESPONDENT DATED



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18.09.2023

Exhibit P15	TRUE COPY OF THE REFUND APPLICATION SUBMITTED BY THE PETITIONER FOR THE MONTH OF JULY, 2017 DATED NIL
Exhibit P16	TRUE COPY OF THE REFUND APPLICATION SUBMITTED BY THE PETITIONER FOR THE MONTH OF AUGUST, 2017 DATED NIL
Exhibit P17	TRUE COPY OF THE REFUND APPLICATION SUBMITTED BY THE PETITIONER FOR THE MONTH OF SEPTEMBER, 2017 DATED NIL
Exhibit P18	TRUE COPY OF THE REFUND APPLICATION SUBMITTED BY THE PETITIONER FOR THE MONTH OF OCTOBER, 2017 DATED NIL
Exhibit P19	TRUE COPY OF THE REFUND APPLICATION SUBMITTED BY THE PETITIONER FOR THE MONTH OF NOVEMBER, 2017 DATED NIL
Exhibit P20	TRUE COPY OF THE REFUND APPLICATION SUBMITTED BY THE PETITIONER FOR THE MONTH OF DECEMBER, 2017 DATED NIL
Exhibit P21	TRUE COPY OF THE REFUND APPLICATION SUBMITTED BY THE PETITIONER FOR THE MONTH OF JANUARY, 2018 DATED NIL
Exhibit P22	TRUE COPY OF THE REFUND APPLICATION SUBMITTED BY THE PETITIONER FOR THE MONTH OF FEBRUARY, 2018 DATED NIL
Exhibit P23	TRUE COPY OF THE REFUND APPLICATION SUBMITTED BY THE PETITIONER FOR THE MONTH OF MARCH, 2018 DATED NIL
Exhibit P24	TRUE COPY OF THE REQUEST FILED BY THE PETITIONER BEFORE THE 5TH RESPONDENT DATED 20.11.2023
Exhibit P25	TRUE COPY OF THE JUDGEMENT OF THIS HON'BLE COURT IN WP(C) 35868 OF 2018 DATED 12.11.2018
Exhibit P26	TRUE COPY OF THE JUDGEMENT OF THIS HON'BLE COURT IN WP(C) 27648 OF 2022 DATED 28.11.2022