

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE T.R.RAVI

Tuesday, the 10th day of May 2022 / 20th Vaisakha, 1944

WP(C) NO. 11808 OF 2022 (A)

PETITIONER:

APCO AUTOMOBILES PRIVATE LIMITED, 3/447/B, BY-
PASS JUNCTION MEECHANDA, KOZHIKODE-673 027 BY ABBAS T.A.,
DIRECTOR.

RESPONDENTS:

1. SUPERINTENDENT OF CENTRAL TAX AND CENTRAL EXCISE, KOZHIKODE V RANGE, MANANCHIRA KOZHIKODE 673 001.
2. JOINT COMMISSIONER OF CENTRAL TAX AND CENTRAL EXCISE (APPEALS), CENTRAL REVENUE BUILDING, IS PRESS ROAD, KOCHI 682 018.
3. GOODS AND SERVICE TAX NETWORK (GSTN), EAST WING, 4TH FLOOR, WORLD MARK-1, AEROCITY, NEW DELHI 110037, REPRESENTED BY ITS CHAIRMAN.
4. UNION OF INDIA, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI 110001, REPRESENTED BY SECRETARY.

Writ petition (civil) praying inter alia that in the circumstances stated in the affidavit filed along with the WP(C) the High Court be pleased to

a) pass interim orders staying the operation of Ext.P3 Order cancelling the GST Registration held by the Petitioners, pending disposal of this Writ Petition.

b) pass interim orders directing the Third and/or Fourth Respondent to keep open the GST Site so as to enable the Petitioners to continue their trading activities in relation to the stocks held by them at the time of passing of Ext.P3 order till the disposal of this writ petition.

This petition coming on for orders upon perusing the petition and the affidavit filed in support of WP(C) and upon hearing the arguments of M/S.P.RAGHUNATHAN & PREMJIT NAGENDRAN Advocates for the petitioner, ASSISTANT SOLICITOR GENERAL OF INDIA for R1, R2 & R4 and of SRI.P.R.SREEJITH, Advocate for R3, the court passed the following:

ORDER

There will be a direction to the 3rd/4th respondent to keep open the GST site so as to enable the petitioners to continue their trading activities in relation to the stocks held by them at the time of passing of Ext.P3 order for a period of two weeks from today.

Respondents may bring up the case for variation of the interim order, if so advised.

Sd/- **T.R.RAVI, JUDGE**



APPENDIX OF WP(C) 11808/2022

Exhibit P3

**PHOTO COPY OF ORDER FOR CANCELLATION OF GST
REGISTRATION.**



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