



2023:KER:75381

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 24TH DAY OF NOVEMBER 2023 / 3RD AGRAHAYANA, 1945

WP(C) NO. 39039 OF 2023

PETITIONER:

FAROOQUE CONSTRUCTION
21/BSC 2009-10, FATHIMA MANZIL, P.H WARD ALAPPUZHA,
REPRESENTED BY IT MANAGING PARTNER SAJEELA BAIJU,
PIN - 688 001.

BY ADVS.
P.BINNY JOSEPH
BASIL MATHEW

RESPONDENTS:

- 1 KERALA STATE GOODS AND SERVICE TAX(GST) DEPARTMENT
REP.BY ITS SECRETARY, SECRETARIAT, THIRUVANANTHAPURAM,
PIN - 695 001.
- 2 JOINT COMMISSIONER STATE GST DEPARTMENT
(ARREARS RECOVERY, KERALA GST DEPARTMENT), F8WP+FJW,
BSNL BHAVAN, SECOND FLOOR, ROAD, OPPOSITE HEAD POST
OFFICE, ALAPPUZHA, KERALA, PIN - 688 001.

OTHER PRESENT:

JASMINE M.M. -GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
24.11.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



DINESH KUMAR SINGH, J.

WP(C) NO. 39039 OF 2023

Dated this the 24th day of November, 2023

J U D G M E N T

1. The petitioner is a partnership firm registered under the provisions of Central GST/ Kerala GST Act and a dealer under the provisions of the said Act and Rules.

2. The petitioner had approached GST authority for settlement of tax dues under the Amnesty Scheme promulgated on 22.06.2020. The petitioner's application was considered by the department and total liability of the petitioner came to be settled at Rs.6,08,561/- for the tax dues. The petitioner was also granted installments to settle the arrears of GST as determined under the Amnesty Scheme. The petitioner was directed



to pay the first installment of not less than 20% of the settled amount within 30 days of receipt of intimation and the balance in four installments.

3. According to the petitioner he has paid the first installment of Rs.1,21,713/-. However, thereafter he has not paid any amount to the department. The Amnesty order was passed on 22.06.2020. We are in 2023 and the petitioner has failed to discharge the liability even the liability was settled under the Amnesty Scheme. This Court does not find any ground to interfere with the impugned notice dated 25.10.2023.

Therefore, the present writ petition is hereby dismissed.

**Sd/-
DINESH KUMAR SINGH
JUDGE**



APPENDIX OF WP(C) 39039/2023

PETITIONER'S EXHIBITS

- Exhibit P1 THE TRUE COPY OF THE INTIMATION FOR PAYMENT
ISSUED BY THE RESPONDENT DATED 22/06/2020.
- Exhibit P2 THE TRUE COPY OF THE INTIMATION GIVEN BY THE
RESPONDENT IN THIS REGARD DATED 25.10.2023.
- Exhibit P2(a) TRUE ENGLISH TRANSLATION OF THE EXHIBIT P2
DATED 25.10.2023.
- Exhibit P3 THE TRUE COPY OF THE COMMUNICATION ISSUED BY
THE PETITIONER TO THE 2ND RESPONDENT IN THIS
REGARD DATED 30.10.2023.
- Exhibit P3(a) TRUE ENGLISH TRANSLATION OF THE DATED
30.10.2023.