



IN THE HIGH COURT OF KERALA AT ERNAKULAM  
PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH  
WEDNESDAY, THE 7<sup>TH</sup> DAY OF FEBRUARY 2024 / 18TH MAGHA, 1945  
WP(C) NO. 970 OF 2024

PETITIONER/S:

J. KUMAR,  
AGED 44 YEARS  
PROPRIETOR, SHABARI TRADERS, SHED NO.9, MINI  
INDUSTRIES ESTATE, MARUKIL, MALAYINKEEZHU,  
THIRUVANANTHAPURAM DISTRICT, PIN - 695571  
BY ADVS.  
S.ANIL KUMAR (TRIVANDRUM)  
V.SATHEESH (S-3495)  
K.SUNDAR  
RAHUL A.  
SABU C.J

RESPONDENT/S:

- 1 THE STATE TAX OFFICER,  
TAX PAYER SERVICE CIRCLE, STATE GOODS AND SERVICES  
TAX DEPARTMENT, KATTAKKADA, AT MINI CIVIL STATION,  
NEYYATTINKARA, THIRUVANANTHAPURAM DISTRICT, PIN -  
695121
- 2 THE JOINT COMMISSIONER OF STATE TAX (APPEALS),  
STATE GOODS AND SERVICES TAX DEPARTMENT, TAX  
TOWERS, KARAMANA, THIRUVANANTHAPURAM, PIN - 695002

OTHER PRESENT:

RESHMITA RAMACHANDRAN-GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 07.02.2024, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:

## **JUDGMENT**

**Dated this the 7<sup>th</sup> day of February, 2024**

The present writ petition has been filed by the petitioner seeking the following reliefs:

- i. *To issue a writ of mandamus or any other appropriate writ or orders directing the 1<sup>st</sup> respondent to carry out the directions of the 2<sup>nd</sup> respondent contained in Ext.P4 order and to restore the registration of the petitioner forth with and enable the petitioner to upload all the pending returns to be filed under the KSGST Act/CGST Act.*
- ii. *To award cost to the petitioner.*
- iii. *Issue such other writ, order, or direction, which this Hon'ble Court deems fit and necessary in the interest of justice.*

2. The petitioner has succeeded before the Appellate Authority against the order passed by the 1<sup>st</sup> respondent and the petitioner's registration has been restored in Ext.P4 Appellate Order. Learned counsel for the petitioner submits that despite the restoration of the registration by the Appellate Authority, the petitioner is not able to file his returns as the portal is still blocked.

3. Ms.Reshma Ramachandran, learned Government Pleader submits that the said order in



Ext.P4 is not being challenged by the State and the portal would be opened soon.

4. Considering the aforesaid submission, the respondents are directed to open the GST portal to the petitioner for filing his returns, within a period of ten days from today.

With the aforesaid direction, the present writ petition stands finally disposed of.

Sd/-

**DINESH KUMAR SINGH**

**JUDGE**

AP

**APPENDIX OF WP(C) 970/2024**

**PETITIONER EXHIBITS**

Exhibit P1	A COPY OF THE LEASE DEED DATED 11-02-2023
Exhibit P1(a)	ENGLISH TRANSLATION OF EXT.P1
Exhibit P2	A COPY OF THE REGISTRATION CERTIFICATE DATED 17-02-2023 BEARING GSTIN- 32FCKPK2537P1Z6
Exhibit P3	A COPY OF THE ORDER DATED 10-07-2023/ 11- 07-2023 ISSUED BY THE 1ST RESPONDENT
Exhibit P4	A COPY OF THE ORDER DATED 30-09-2023 ISSUED BY THE 2ND RESPONDENT

