

Ms/ Fooful Enterprises vs Assistant Commissioner of State Tax-II,

Ms/ Fooful Enterprises vs Assistant Commissioner of State Tax-II,

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Court : Kerala Orders

Decided On : Mar-27-2025

Judge : Honourable Dr. Justice a.K.Jayasankaran Nambiar,Honourable Mr. Justice Easwaran S.

Appeal No. : WA/682/2019

Appellant : Ms/ Fooful Enterprises

Respondent : Assistant Commissioner of State Tax-II,

Judgement :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR & THE HONOURABLE MR. JUSTICE EASWARAN S. THURSDAY, THE 27TH DAY OF MARCH 2025/6TH CHAITHRA, 1947 W.A.NO.682 OF 2019 AGAINST THE JUDGMENT DATED 30.11.2018 IN W.P(C).NO.35341 OF 2018 OF HIGH COURT OF KERALA APPELLANT (PETITIONER IN THE W.P.): MS.FOOFUL ENTERPRISES HILL PRODUCE DEALERS : UPPAR BAZAR, BADIYADUKKA, KASRGODE DIST. 671 551 BY P.SMIL, PROPRIETOR.

BY ADV.SRI.PREMJIT NAGENDRAN BY ADV.SRI.P.RAGHUNATH
RESPONDENTS (RESPONDENTS IN THE O.P.): 1 ASSISTANT
COMMISSIONER OF STATE TAX-II, SPECIAL CIRCLE STATE GST
DEPARTMENT, KASARGODE 676 505. 2 DEPUTY COMMISSIONER,
STATE GOODS & SERVICES TAXES DEPT., KASARGODE 676 505. 3
INSPECTING ASST. COMMISSIONER, COM. TAXES, KASARGODE -
671 121. 4 THE COMMISSIONER, STATE GOODS AND SERVICE TAX
DEPT. THIRUVANANTHAPURAM - 695 001. 5 SECRETARY, TAXES
DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT,
THIRUVANANTHAPURAM - 695 001. W.A.NO.682/2019 :: 2 ::

6 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPT. OF
REVENUE, MINISTRY OF FINANCE, GOVT. OF INDIA, NEW DELHI -
110 001. BY SMT.RESMITHA RAMACHANDRAN, GOVERNMENT
PLEADER BY SRI.P.R.SREEJITH, SC, CENTRAL BOARD OF EXCISE
AND CUSTOMS THIS WRIT APPEAL HAVING BEEN FINALLY HEARD
ON 27.03.2025, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING: W.A.NO.682/2019 :: 3 ::

JUDGMENT

Dr. A.K. Jayasankaran Nambiar, J.

The learned counsel for the appellant seeks permission to withdraw the Writ Appeal without prejudice to the right of the appellant to impugn Ext.P5 in further proceedings under the Central Sales Tax Act. Permission is granted, and the Writ Appeal is dismissed as withdrawn without prejudice to the right reserved above. We make it clear that if the appellant prefers a statutory appeal against Ext.P5 order within three weeks from the date of receipt of a copy of this judgment, then the Appellate Authority under the Statute shall treat the appeal as one filed within time and proceed to consider and dispose of the same on merits. DR. A.K.JAYASANKARAN NAMBIAR EASWARAN S. prp/27/03/25

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