

**Caj Bricks and Blocks vs Assistant Commissioner (Appeals)**

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**SooperKanoon Citation :** [sooperkanoon.com/1291089](https://sooperkanoon.com/1291089)

**Court :** Kerala Orders

**Decided On :** Aug-05-2024

**Judge :** Honourable Mr. Justice Gopinath P.

**Appeal No. :** WP(C)/10823/2022

**Appellant :** Caj Bricks and Blocks

**Respondent :** Assistant Commissioner (Appeals)

**Judgement :**

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE GOPINATH P.  
MONDAY, THE 5TH DAY OF AUGUST 2024 / 14TH SRAVANA, 1946  
WP(C) NO. 10823 OF 2022 PETITIONER/S: CAJ BRICKS AND  
BLOCKS REP. BY ITS PROPRIETOR, PRASAD PANNYATH  
PRABHAKARAN, S/O PRABHAKARAN, V/499, KAIPARAMBU,  
THRISSUR, KERALA, PIN-680 541.

BY ADVS. O.A.NURIYA NEBIL NIZAR ANAND B. MENON FASNA T.Y  
RESPONDENT/S: 1 ASSISTANT COMMISSIONER (APPEALS) STATE GOODS  
AND SERVICE TAX, POOTHOLE, TRISSUR PIN-680 125. 2 THE STATE TAX  
OFFICER, STATE GOODS AND SERVICE TAX DEPARTMENT, 3 JOINT  
COMMISSIONER (APPEALS), STATE GOODS AND SERVICES TAX

DEPARTMENT, SMT. JAMINE M M (GP) THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05.08.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: W.P (C) No.10823/2022 -2-

## **JUDGMENT**

Learned counsel for the petitioner submits that this writ petition has become infructuous. Accordingly this writ petition is dismissed as infructuous. Sd/-  
GOPINATH P. JUDGE AMG W.P (C) No.10823/2022 -3- APPENDIX OF WP(C) 10823/2022 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF REGISTRATION CERTIFICATE DATED 4.10.2017 Exhibit P2 TRUE COPY OF CANCELLATION REQUEST MADE BY APPLICANT DATED 3.1.2018 Exhibit P3 TRUE COPY OF REPLY RECEIVED FROM DEPARTMENT ON 18.2.2020 Exhibit P4 TRUE COPY OF THE ASSESSMENT ORDER FOR APRIL 2018 UNDER SECTION 62 IN FORM GST ASMT-13 DATED 19.2.2020 Exhibit P5 TRUE COPY OF THE RELEVANT PAGES OF APPEAL FILED BY THE PETITIONER 2018 Exhibit P5(A) TRUE COPY OF THE RELEVANT PAGES OF APPEAL FILED BY THE PETITIONER-MAY 2018 Exhibit P5(B) TRUE COPY OF THE RELEVANT PAGES OF APPEAL FILED BY THE PETITIONER JUNE 2018 Exhibit P5(C) TRUE COPY OF THE RELEVANT PAGES OF APPEAL FILED BY THE PETITIONER -JULY 2018 Exhibit P5(d) TRUE COPY OF THE RELEVANT PAGES OF APPEAL FILED BY THE PETITIONER-AUGUST 2018 Exhibit P5(E) TRUE COPY OF THE RELEVANT PAGES OF APPEAL FILED BY THE PETITIONER-SEPTEMBER 2018 Exhibit P(F) TRUE COPY OF THE RELEVANT PAGES OF APPEAL FILED BY THE PETITIONER-OCTOBER 2018 Exhibit P5(G) TRUE COPY OF THE RELEVANT PAGES OF APPEAL FILED BY THE PETITIONER-NOVEMBER 2018 Exhibit P5(H) TRUE COPY OF THE RELEVANT PAGES OF APPEAL FILED BY THE PETITIONER-DECEMBER 2018 Exhibit P5(I) TRUE COPY OF THE RELEVANT PAGES OF APPEAL FILED BY THE PETITIONER-JANUARY 2019 W.P (C) No.10823/2022 -4- Exhibit P5(J) TRUE COPY OF THE RELEVANT PAGES OF APPEAL FILED BY THE PETITIONER-FEBRUARY 2019 Exhibit P5(K) TRUE COPY OF THE RELEVANT PAGES OF APPEAL FILED BY THE PETITIONER-MARCH 2019 Exhibit P6 TRUE COPY OF THE REPRESENTATION SUBMITTED BY PETITIONER DATED 25.2.2022

