

Fashion Planet vs Superintendent,

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Court : Kerala

Decided On : May-07-2024

Judge : Honourable Mr. Justice Gopinath P., Honourable Mr. Justice Syam Kumar V.M.

Appeal No. : WA/642/2024

Appellant : Fashion Planet

Respondent : Superintendent,

Judgement :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE GOPINATH P. & THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M. TUESDAY, THE 7TH DAY OF MAY 2024 / 17TH VAISAKHA, 1946 AGAINST THE JUDGMENT DATED 26.03.2024 IN WP(C) NO.9580 OF 2024 OF HIGH COURT OF KERALA APPELLANT/PETITIONER IN WPC: FASHION PLANET, 643 1, 2, CHANDRAVIRUTHIL BUILDING, RAMANCHIRA, THIRUVALLA, PATHANATHITTA DISTRICT, REPRESENTED BY ITS PARTNER, SRI. MATHEW THOMAS, BY ADV TOMSON T.EMMANUEL RESPONDENT/RESPONDENT IN WP(C):

1 SUPERINTENDENT, CENTRAL GST & CENTRAL EXCISE, THIRUVALLA RANGE, M C ROAD, THIRUVALLA, PATHANAMTHITTA DISTRICT, 2 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NEW DELHI -110 023, REPRESENTED BY ITS UNDER SECRETARY, PIN - 110 023. BY ADV. SRI. SREELAL N WARRIER, SC THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 07.05.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: GOPINATH P. & SYAM KUMAR V.M., JJ. ===== W. A. No.642 of 2024 ===== Dated this the 07th day of May, 2024

JUDGMENT

GOPINATH P, J.

The appellant had approached this Court challenging Ext.P4

order. The learned Single Judge of this Court declined jurisdiction on the ground that the appellant has an appellate remedy under Section 107 of the CGST / SGST Acts. The grievance of the appellant is that the appellant is unable to upload an appeal though the appellant is still within time to file an appeal against Ext.P4 order in terms of the provisions contained in Section 107 of the CGST / SGST Acts.

2. Sri. Sreelal N Warriar, the learned Senior Standing

Counsel appearing for the respondents would submit that since the appellant is still within time to file an appeal against Ext.P4 order, the appeal can be disposed of permitting the appellant to prefer an appeal within the statutory period of limitation and further directing that if necessary, the portal shall be enabled to ensure that the appellant is able to file the statutory appeal.

Having heard the learned counsel appearing for the appellant

and the learned Senior Standing Counsel appearing for the respondents, this writ appeal stands disposed of without interfering with the judgment of the learned Single Judge, but however clarifying that if the appellant were to prefer a statutory appeal against Ext.P4 order within the statutory period of limitation, the same shall be taken on file and disposed of without undue delay. If the petitioner faces any glitches in filing an appeal on account of any technical difficulty, he may approach the appellate authority with a request and in such an event, the appellant authority will ensure that the appellant is able to file a statutory appeal against Ext.P4. We make it clear that we have not expressed any opinion on the merits of the matter.

GOPINATH P. SYAM KUMAR V.M. DK

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