

The Assistant Commissioner vs 2 B Tradelinks

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Court : Kerala

Decided On : Apr-10-2023

Judge : Honourable Dr. Justice a.K.Jayasankaran Nambiar,Honourable Mr.Justice Mohammed Nias C.P.

Appeal No. : WA/706/2023

Appellant : The Assistant Commissioner

Respondent : 2 B Tradelinks

Judgement :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR & THE HONOURABLE MR.JUSTICE MOHAMMED NIAS C.P. MONDAY, THE 10TH DAY OF APRIL 2023 / 20TH CHAITHRA, 1945 WA NO. 706 OF 2023 (AGAINST THE JUDGMENT DATED 22.12.2022 IN WP(C) NO.30901/2022)

APPELLANT/1ST RESPONDENT IN WP(C): THE ASSISTANT COMMISSIONER 1ST CIRCLE, STATE GOODS & SERVICES TAX DEPARTMENT, MINI CIVIL STATION ROAD, OLD BUS STAND, SH 15, THRIPUNITHURA, PIN - 682301 BY ADV GOVERNMENT PLEADER RESPONDENTS/PETITIONER & 2ND RESPONDENT IN WP(C): 1 2 B

TRADELINKS MMC 23/352,SANTHIVANAM ROAD,NETTOOR P O,NEAR INTERNATIONAL MARKET,ERNAKULAM REPRESENTED BY ITS MANAGING PARTNER SRI.ABRAHAM DAVID, PIN - 682040 2 GOODS AND SERVICES TAX NETWORK REPRESENTED BY ITS CHAIRMAN,EAST WING,4TH FLOOR'WORK MARK 1,AEROCITY,NEWDELHI, PIN - 110037 BY ADV AJI V.DEV SRI.S MANU, DSG THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 10.04.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: :2: W.A.No.706 of 2023

JUDGMENT

A.K.Jayasankaran Nambiar, J.

Taking note of the submission of the learned counsel for the writ

petitioner that pursuant to the directions of the learned Single Judge, the Registration Certificate of the petitioner has been reinstated and further that by notification dated 31.03.2023, the Central Government has also extended the time for registered persons to apply for revocation of cancellation of their licenses under the GST Act, this Writ Appeal is closed as infructuous.

A.K.JAYASANKARAN NAMBIAR MOHAMMED NIAS C.P. mns

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