

Up and Up Elevators vs State of Kerala

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Court : Kerala

Decided On : Oct-28-2021

Judge : Honourable Mr.Justice S.V.Bhatti,Honourable Mr.Justice Basant Balaji

Appeal No. : WA/202/2021

Appellant : Up and Up Elevators

Respondent : State of Kerala

Judgement :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI THURSDAY, THE 28TH DAY OF OCTOBER 2021 / 6TH KARTHIKA, 1943 WA NO. 202 OF 2021 AGAINST THE JUDGMENT IN WP(C) 1441/2021 OF HIGH COURT OF KERALA

APPELLANT/S: M/S.UP AND UP ELEVATORS TP23/840C, VARANAD, CHERTHALA, ALAPPUZHA DISTRICT, KERALA, PIN-688539, REPRESENTED BY ITS MANAGING PARTNER, KUNCHERIYA LONAPPAN. BY ADV BOBBY JOHN RESPONDENT/S: 1 STATE OF KERALA REPRESENTED BY THE SECRETARY TO GOVERNMENT,

TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM, PIN- 695001. 2 THE COMMISSIONER OF STATE GOODS AND SERVICE TAX DEPARTMENT, KERALA, TAX TOWER, KILLIPPALAM, KARAMANA, THIRUVANANTHAPURAM, PIN-695002. 3 THE ASSISTANT STATE TAX OFFICER SQUAD NO.VIII, SGST DEPARTMENT, ERNAKULAM, COMMERCIAL TAX COMPLEX, THEVARA, PIN - 682 015. 4 UNION OF INDIA REPRESENTED BY THE SECRETARY TO GOVERNMENT, FINANCE DEPARTMENT (REVENUE), CENTRAL SECRETARIAT, NEW DELHI, PIN - 110001.

BY ADVS. GOVERNMENT PLEADER SRI.JAGADEESH LAKSHMAN, CGC -2- OTHER PRESENT: SR GP SHAMSUDHEEN V.K. THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 28.10.2021, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -3-

JUDGMENT

S.V. Bhatti, J.

Heard Advocate Mr. Bobby John and Senior Government Pleader Mr. V K Shamsudheen for parties.

2. Writ petitioner is the appellant. Through the

judgment under appeal, the learned Single Judge dismissed the

writ petition. Hence, the appeal.

3. It has been brought to our notice that the goods and vehicle detained pursuant to Ext.P8 in the writ petition have been released.

4. The prayer for release of the subject goods and

vehicle by the authorities has been considered and ordered by the Department. We are, as things stand, persuaded not to take up academic question. Hence, the writ appeal can be disposed -4- of by preserving all the legal objections raised by

the appellant in this behalf. The Writ Appeal disposed of as indicated above.
S.V.BHATTI BASANT BALAJI jjj

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