

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.M.BADAR

TUESDAY, THE 12TH DAY OF JANUARY 2021 / 22TH POUSHA, 1942

WP (C) .No.742 OF 2021

PETITIONER:

G.SUDARSANAN  
PROPRIETOR, S.K. TRADERS, MOOLAKONAM M.P 111/1122,  
S.K. BHAVAN, KOOVALASSERY P.O,  
THIRUVANANTHAPURAM - 695 515.

BY ADVS.  
DR.K.P.PRADEEP  
SHRI.HAREESH M.R.  
SRI.T.T.BIJU  
SMT.T.THASMI  
SMT.M.J.ANOOPA

RESPONDENTS:

- 1 STATE OF KERALA  
REPRESENTED BY ITS SECRETARY, (TAXES),  
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695001.
- 2 THE INTELLIGENCE OFFICER,  
SQUAD NO.V, DEPARTMENT OF COMMERCIAL TAXES,  
THIRUVANANTHAPURAM - 695001.
- 3 STATE TAX OFFICER,  
KERALA STATE GST DEPARTMENT, MINI CIVIL STATION,  
NEYYATTINKARA, THIRUVANANTHAPURAM - 695121.
- 4 THE JOINT COMMISSIONER (APPEALS)  
DEPARTMENT OF COMMERCIAL TAXES, KERALA STATE GOODS  
AND SERVICE TAX DEPARTMENT,  
THIRUVANANTHAPURAM - 695002.

OTHER PRESENT:

SMT.THUSHARA JAMES, GOVT. PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
12.01.2021, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**JUDGMENT**

**Dated this the 12<sup>th</sup> day of January 2021**

Heard learned counsel for the petitioner. The petitioner has already availed alternate and most efficacious statutory remedy of filing an appeal challenging the impugned action.

This writ petition is therefore dismissed with an observation that the Appellate Authority may proceed according to law, expeditiously.

sd/-

**A . M . BADAR**

**JUDGE**

smp

## **APPENDIX**

### **PETITIONER'S EXHIBITS:**

EXHIBIT P1 TRUE COPY OF THE PENALTY ORDER NO.  
OR.229/16-17 DATED 20.03.2017 ISSUED BY THE  
2ND RESPONDENT.

EXHIBIT P1(a) TRUE COPY OF THE ASSESSMENT ORDER  
NO.32010916994/16-17 DATED 16.11.2020  
ISSUED BY THE 3RD RESPONDENT.

EXHIBIT P2 TRUE COPY OF THE APPEAL DATED 03.12.2020  
AGAINST THE PENALTY ORDER FOR THE YEAR  
2016-17 IS FILED BEFORE THE 4TH RESPONDENT.

EXHIBIT P2(a) TRUE COPY OF THE APPEAL DATED 03.12.2020  
FOR THE ASSESSMENT YEAR 2016-17 IS FILED  
BEFORE THE 4TH RESPONDENT.

EXHIBIT P3 TRUE COPY OF THE PETITION TO CONDONE THE  
DELAY DATED 03.12.2020 FILED IN EXT P2  
APPEAL BEFORE THE 4TH RESPONDENT.

EXHIBIT P4 TRUE COPY OF THE STAY APPLICATION DATED  
03.12.2020 AGAINST THE PENALTY ORDER FOR  
THE YEAR 2016-17 IS FILED BEFORE THE 4TH  
RESPONDENT.

EXHIBIT P4(a) TRUE COPY OF THE STAY APPLICATION DATED  
03.12.2020 AGAINST THE ASSESSMENT ORDER FOR  
THE YEAR 2016-17 IS FILED BEFORE THE 4TH  
RESPONDENT.

RESPONDENTS' EXHIBITS: NIL.

True Copy

P.S to Judge

smp