



2023:KER:9719

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE T.R.RAVI

THURSDAY, THE 16TH DAY OF FEBRUARY 2023 / 27TH MAGHA, 1944

WP(C) NO. 39406 OF 2022

PETITIONERS:

1 SHABU GEORGE
AGED 55 YEARS
S/O SRI. VARKEY, PULAKUDYIL HOUSE, ARAKUZHA-PO,
MUVATTUPUZHA- 686672.

2 GIGI MATHEW
AGED 53 YEARS
S/O SRI.T.P.MATHAI, THEKKEL HOUSE, NADUKKARA,
AVOLY P.O, MUVATTUPUZHA-686670.

BY ADVS.
K.N.SREEKUMARAN
P.J.ANILKUMAR (A-1768)
N.SANTHOSHKUMAR

RESPONDENTS:

1 STATE TAX OFFICER (IB),
STATE GOODS & SERVICES TAX DEPARTMENT, MATTANCHERRY AT
MINI CIVIL STATION, ALUVA - 683101.

2 JOINT COMMISSIONER (IB)
STATE GOODS & SERVICE TAX DEPARTMENT, REVENUE TOWERS,
ERNAKULAM, KOCHI-682035.

3 COMMISSIONER OF STATE TAXES
STATE GOODS & SERVICE TAX DEPARTMENT, TAX TOWERS,
KILLIPALAM, KARAMANA-P.O. THIRUVANANTHAPURAM-695002.

DR. THUSHARA JAMES, SR.GP.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
16.02.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



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T.R. RAVI, J.

W.P.(C) No.39406 of 2022

Dated this the 16th day of February, 2023

JUDGMENT

The 1st petitioner is aggrieved by seizure of cash from his premises. He has a case that he had stopped business years back and is not an assessee whose premises need to be inspected and property subjected to seizure. It is also submitted that no purpose is served by seizing cash. The 1st petitioner has some explanation about the source of the cash which has been seized.

2. The Senior Government Pleader on instructions submits that the quarrying was being carried out both in the individual name as well as in the name of a firm and on getting information regarding some irregularities, the inspection was carried out which resulted in the seizure. It is submitted that subsequent procedure is under process and even the value of available stock of granite is to be determined.



I do not think it is proper for this Court to interfere at this stage and direct release of the cash, which is primarily a matter which has to be considered by the Authorities concerned. The 1st petitioner has preferred Ext.P11 application before the 1st respondent. The writ petition is hence disposed of directing the 1st respondent to consider and pass orders on Ext.P11 after hearing the petitioners at the earliest, at any rate within three weeks from the date of receipt of a copy of this judgment.

Sd/-

T.R.RAVI

JUDGE

mpm



WP(C) NO. 39406 OF 2022

APPENDIX OF WP(C) 39406/2022

PETITIONER EXHIBITS

- | | |
|-------------------|---|
| Exhibit-P1 | TRUE COPY OF THE EXTRACT OF STOPPAGE OF REGISTRATION IN RESPECT OF "ST. MARY'S GRANITES" DOWNLOADED FROM THE GSTIN PORTAL. |
| Exhibit-P2 | TRUE COPY OF THE EXTRACT OF STOPPAGE OF REGISTRATION IN RESPECT OF "SHABU QUARRY" DOWNLOADED FROM THE GSTIN PORTAL. |
| Exhibit-P3 | TRUE COPY OF THE MAHAZZAR REPORT DATED 9..6..2022 PREPARED ON INSPECTION OF THE ERSTWHILE PLACE OF BUSINESS OF ST. MARY'S GRANITES ISSUED BY THE 1ST RESPONDENT. |
| Exhibit-P4 | TRUE COPY OF THE ORDER OF SEIZURE IN FORM GST INS 02 DATED 9..6..2022 IN RESPECT OF "ST. MARY'S GRANITES". |
| Exhibit-P5 | TRUE COPY OF THE ORDER OF SEIZURE IN FORM GST INS 02 DATED 9..6..2022 IN RESPECT OF THE 1ST PETITIONER. |
| Exhibit-P6 | TRUE COPY OF THE SUMMONS NO.IBE/SGST/G/6/2022-23 DATED 9..6..2022 ISSUED TO THE 1ST PETITIONER BY THE 1ST RESPONDENT. |
| Exhibit-P7 | TRUE COPY OF THE SUMMONS NO.39/2022-23 DATED 9..6..2022 ISSUED TO THE 2ND PETITIONER BY THE 1ST RESPONDENT. |
| Exhibit-P8 | TRUE COPY OF THE REQUEST LETTER DATED 13..6..2022 FILED BY THE 1ST PETITIONER BEFORE THE 1ST RESPONDENT. |



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Exhibit-P9

**TRUE COPY OF THE SUMMONS WITH DIN
320820220002101 DATED 6..8..2022 ISSUED TO
THE 1ST PETITIONER.**

Exhibit-P10

**TRUE COPY OF THE SUMMONS UNDER DIN
320820220004071 DATED 11..8..2022 ISSUED TO
THE 2ND PETITIONER.**

Exhibit-P11

**TRUE COPY OF THE LETTER DATED 7..11..2022
FILED BY THE 1ST PETITIONER BEFORE THE 1ST
RESPONDENT.**