(2023) 09 KL CK 0144

In the High Court Of Kerala

Case No : Writ Petition (C) 30292 Of 2023

M/s M J Gold — APPELLANT

Vs

Joint Commissioner Of State Tax — RESPONDENT

Date of Decision : 19-09-2023

Acts Referred:

Citation : (2023) 09 KL CK 0144

Hon'ble Judges : Dinesh Kumar Singh, J

Bench : Single Bench

Advocate : Tomson T.Emmanuel, Reshmita Ramachandran

Final Decision : Dismissed

Judgement

Dinesh Kumar Singh, J

1. The present writ petition has been filed by the petitioner impugning Ext.P6 communication dated 4.9.2023 and Ext.P7 order blocking the electronic credit ledger of the petitioner.

2. The petitioner has been informed vide Ext.P6 dated 4.9.2023 that input tax credit of Rs.9,58,000/- was blocked for the petitioner's GST registration number (GSTIN 32AAOFM7935N1ZM). The learned counsel for the petitioner submitted that no opportunity was afforded to the petitioner before issuing the communication dated 4.9.2023, Ext.P6, and blocking of his credit ledger as per Ext.P7 on the same date.

3. Learned Government Pleader on instructions, submits that, in fact, the petitioner was not afforded any opportunity before issuing communication, Ext.P6, and order, Ext.P7.

4. Considering the aforesaid facts, the writ petition is disposed of with a direction to the petitioner to appear before the first respondent at 3.00 p.m. tomorrow (20.09.2023) with all relevant documents, for the first respondent to take a fresh decision, in accordance with law. If the decision making process is delayed or the

first respondent is unable to take a decision tomorrow, the petitioner's electronic credit ledger shall be unblocked to enable the petitioner to file its return. The first respondent shall make earnest efforts to pass fresh orders as above tomorrow itself.

With the aforesaid directions, the writ petition stands finally disposed of. Pending interlocutory applications, if any, in the writ petition would stand dismissed.

