
(2023) 09 KL CK 0264

In the High Court Of Kerala

Case No : Writ Petition (C) No. 31692 Of 2023

M/s Okkal Service Co Operative Bank Ltd

APPELLANT

Vs

Intelligence Officer

RESPONDENT

Date of Decision : 29-09-2023

Acts Referred:

Citation : (2023) 09 KL CK 0264

Hon'ble Judges : Dinesh Kumar Singh, J

Bench : Single Bench

Advocate : Harisankar V. Menon, Meera V.Menon, R.Sreejith, K.Krishna, Parvathy Menon, Reshmita Ramachandran

Final Decision : Dismissed

Judgement

Dinesh Kumar Singh, J

1. The present writ petition has been filed by the petitioner, who claims to be a Co-operative Society registered under the provisions of the Kerala Co-operative Societies Act, 1969. The petitioner has also obtained registration under the provisions of the CGST/SGST Acts, 2017. The petitioner claims that it is conducting chitties among its members and the securities provided for the same do not come within the ambit of CGST/SGST regime.

2. The petitioner has been issued summons vide Ext.P1 dated 12.7.2023 requiring it to produce details of all the Chitties (MDSs) and its commission, copies of the audit reports audited by the Auditors, Co-operative Department, Kerala and income tax returns and balance sheets, for the period from 1.7.2017 to 31.3.2023, before the Intelligence Officer, Muvattupuzha. The petitioner on receipt of Ext.P1 summons has filed its reply vide Ext.P2, wherein the petitioner has taken the stand that it is not liable to collect tax and pay the same to the Government, as the petitioner does not come within the purview of the provisions of either the CGST Act and SGST Act.

3. Sri.Harisankar V.Menon, learned counsel for the petitioner, submits that before

proceeding further in pursuance to Ext.P1 summons, the petitioner's preliminary objection with regard to the applicability of CGST/SGST regime on the petitioner should be taken into consideration and decided. The petitioner is willing to produce the documents directed to be produced as per Ext.P1 summons.

4. Smt.Reshmitha Ramachandran, learned Government Pleader submits that a time limit may be granted to the petitioner to produce the documents as provided in Ext.P1 summons dated 12.7.2023. She further submits that the Authority may be directed to decide the issue in a time bound manner.

5. Considering the aforesaid submissions and taking into consideration the facts and circumstances of the case, the present writ petition is disposed of with a direction to the petitioner to produce all the documents as required vide Ext.P1 summons dated 12.7.2023 within a period of seven days from today. If the petitioner has produced all the documents as above, the petitioner will be heard by the first respondent and a decision will be taken by the Authority first on the preliminary issue raised by the petitioner with regard to the applicability of the CGST/SGST regime on the petitioner Society. After taking a decision on the preliminary issue as above, the Authority will proceed with the matter, in accordance with law.

The writ petition is disposed of. Pending interlocutory applications, if any, in the writ petition would stand dismissed.