



2025:KER:6565

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS

TUESDAY, THE 28TH DAY OF JANUARY 2025 / 8TH MAGHA, 1946

WP(C) NO. 2911 OF 2025

PETITIONER(S):

M/S. LAKSHMI MOBILE ACCESSORIES
1, XIII/6A, 6B, KAILASH BUILDING,
PULIMOODU JUNCTION, NEAR SBI MAIN BRANCH,
KOTTAYAM REPRESENTED BY ITS PROPRIETOR
SRI. BADHA RAM, PIN - 686 001.

BY ADVS.
K.S.HARIHARAN NAIR
G.REMADEVI
HARIMA HARIHARAN
RAJATH R NATH
DHEERAJ SASIDHARAN
SREE HARIDEV

RESPONDENT(S):

- 1 JOINT COMMISSIONER (INTELLIGENCE & ENFORCEMENT)
OFFICE OF THE JOINT COMMISSIONER (INTELLIGENCE
&ENFORCEMENT), SGST DEPT,
THIRUVANANTHAPURAM, PIN - 695 002.
- 2 JOINT COMMISSIONER
TAX PAYER SERVICES,
OFFICE OF THE JOINT COMMISSIONER OF STATE TAXPAYER
SERVICES, STATE GST DEPARTMENT,
FIRST FLOOR, COLLECTORATE BUILDING,
COLLECTORATE P.O, KOTTAYAM, PIN - 686 002.

GP JASMIN M.M

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
28.01.2025, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



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BECHU KURIAN THOMAS, J......
W.P.(C) No.2911 of 2025
.....**Dated this the 28th day of January, 2025****JUDGMENT**

- Petitioner challenges Ext.P1 show cause notice apart from seeking a direction to pass separate orders for the various financial years and also to grant sufficient time for furnishing a reply for financial years 2018-2019 to 2023-2024 and provide an opportunity for cross examination.
2. I have heard Sri.K.S.Hariharan Nair, the learned counsel for the petitioner as well as Smt.Jasmin M.M., the learned Government Pleader.
 3. As per Ext.P1 show cause notice dated 29.07.2024 issued under Section 74 of the Central Goods and Services Tax Act, 2017; petitioner was called upon to answer the proposal for imposing tax, penalty and interest on account of the reasons mentioned therein. Though a personal hearing was scheduled to be held on 22.08.2024 as per Ext.P1, petitioner filed a detailed reply only on 03.12.2024, covering the entire period for which the show cause notice was issued.
 4. Petitioner contended that the second respondent is proposing to issue a composite order for all the years and is proceeding in haste to complete the determination under Section 74 of the Act without granting sufficient opportunity to the petitioner. Though the petitioner contended that an opportunity for cross examination is not being granted and a composite



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order is proposed to be issued, there is nothing on record to assume that any procedure contrary to law would be adopted by the second respondent. The contention now raised are all assumptions of the petitioner, which cannot be taken into reckoning at this juncture. In this context, it needs to be noted that by Ext.P1 show cause notice petitioner was granted an opportunity to appear for personal hearing on 22.08.2024 and second respondent did not proceed further until petitioner chose to file a reply on 03.12.2024. Therefore, it cannot be stated that sufficient opportunity is not being granted.

5. Considering the fact that 05.02.2025 is the last date for passing orders under Section 74 of the Act in respect of 2017-2018, I am of the view that it is not proper for this Court to interfere in respect of the determination now sought to be done through Ext.P1 especially in relation to the aforesaid year. However, if an opportunity for cross examination is required by law and is not granted, the same is a matter to be considered at the appropriate stage by the appropriate authority. This Court cannot at this juncture assume that the apprehension of the petitioner is legally justified, especially in the absence of any material.
6. However taking note of the apprehension of the petitioner that a composite order will be issued by the second respondent, I am of the view that, insofar as years 2018-2019 onwards are concerned, the petitioner ought to be granted a reasonable opportunity of hearing since the limitation does not expire in the immediate future. In this context, the observation of a learned single Judge in W.P.(C) No.35156/2024 that separate adjudication orders ought to be issued notwithstanding a



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composite show cause notice is apposite to be borne in mind. I am in accord with the said conclusion.

7. Hence, liberty is granted to the competent amongst the respondents to pass appropriate orders for 2017-18, pursuant to Ext.P1 show cause notice within the period of limitation, in accordance with law, after granting an opportunity of hearing. Thereafter the Authority will be at liberty to pass separate orders of determination for each of the years mentioned in the show cause notice, after granting reasonable opportunity of hearing to the petitioner, in accordance with law.

The writ petition is disposed of.

sd/-
BECHU KURIAN THOMAS
JUDGE

AMV/28/01/2025



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APPENDIX OF WP(C) 2911/2025

PETITIONER EXHIBITS

- EXHIBIT P1** TRUE COPY OF THE SHOW CAUSE NOTICE NO. MA32072403472R DATED 29-07-2024 ISSUED BY THE 1ST RESPONDENT (WITHOUT THE ANNEXURES TO THE SHOW CAUSE NOTICE)
- EXHIBIT P2** TRUE COPY OF THE REPLY DATED 03-12-2024 SUBMITTED BY THE PETITIONER (WITHOUT ENCLOSURES)
- EXHIBIT P3** TRUE COPY OF THE HEARING NOTICE DATED 18-01-2025 ISSUED BY THE 2ND RESPONDENT
- EXHIBIT P4** TRUE COPY OF THE LETTER DATED 22-01-2025 SUBMITTED BY THE PETITIONER
- EXHIBIT P5** TRUE COPY OF THE SCREENSHOT FROM THE GST PORTAL SHOWING THE DETAILS UPLOADED BY THE PETITIONER