

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

WEDNESDAY, THE 23RD DAY OF JANUARY 2019 / 3RD MAGHA, 1940

WP(C).No. 582 of 2019

PETITIONER/S:

ABDUL JALEEL.K. ,  
AGED 70 YEARS  
S/O.MUHAMMED KUTTY HAJI, PROPRIETOR,  
M/S.VALLUVANADU TILES, HOSPITAL ROAD,  
PERINTHALMANNA.

BY ADVS.  
SRI.HARISANKAR V. MENON  
SMT.MEERA V.MENON

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER - I.,  
SPECIAL CIRCLE, STATE TAXES DEPARTMENT,  
MALAPPURAM- 676505.
- 2 THE COMMISSIONER,  
STATE GOODS AND SERVICES TAX DEPARTMENT,  
THIRUVANANTHAPURAM- 695001.
- 3 SECRETARY,  
TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT,  
THIRUVANANTHAPURAM- 695001.

GP DR. THUSHARA JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
23.01.2019, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**JUDGMENT**

The petitioner, a business concern, has sought the following reliefs:

- “(i) To quash Ext.P1 assessment order issued by the 1<sup>st</sup> respondent by the issue of a writ of certiorari or such other writ or order or direction.
- (ii) To declare clauses (d) and (e) of section 174 of the Kerala GST Act 2017 as inconsistent and contradictory with the provisions of Section 19 of the Constitution 101<sup>st</sup> Amendment Act 2017.
- (iii) To declare that the powers under erstwhile Entry 54 do not exist after 15.9.2017 and that therefore, the provisions of KVAT ACT cannot be enforced thereafter.
- (iv) To grant the petitioner such other incidental reliefs including the costs of these proceedings.

2. Both counsel agree that the issues stand squarely covered against the petitioner by judgment dated 11<sup>th</sup> January 2019 in W.P.(C) No.11335 of 2018 and connected cases.

I, therefore, dismiss the writ petition applying the ratio of the judgment referred to above.

sd/-

**DAMA SESHADRI NAIDU**

**JUDGE**

okb

//True copy// P.A. to Judge

## **APPENDIX**

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

**EXHIBIT P1**

**COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST  
RESPONDENT FOR THE YEAR 2016-17 DATED  
22.12.2018.**