



2024:KER:70520

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

FRIDAY, THE 13<sup>TH</sup> DAY OF SEPTEMBER 2024 / 22ND BHADRA, 1946

WP(C) NO. 31739 OF 2024

**PETITIONER:**

M/S. PROFINZ KUNNANKULAM,  
KURRUKANPARA, GURUVAYUR ROAD, KUNNAMKULAM, THRISSUR,  
PIN - 680 503,  
REPRESENTED BY ITS MANAGING PARTNER.

BY ADVS.

AKHIL SURESH  
KALLIYANI KRISHNA B.

**RESPONDENTS:**

- 1 THE STATE OF KERALA,  
REP. BY SECRETARY, TAXES DEPARTMENT GOVERNMENT  
SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695 001.
- 2 ASSISTANT COMMISSIONER,  
STATE GOODS AND SERVICE TAX DEPARTMENT,  
POOTHOLE P.O., THRISSUR, PIN - 680 004.
- 3 STATE TAX OFFICER,  
SQUAD NO. IV SGST DEPARTMENT, POOTHOLE P.O.,  
THRISSUR, PIN - 680 004.
- 4 INTELLIGENCE OFFICER UNIT-1,  
OFFICE OF THE DEPUTY COMMISSIONER (INTELLIGENCE),  
STATE GOODS AND SERVICES TAX DEPARTMENT,  
GST COMPLEX, JAWAHAR NAGAR COLONY, KOZHIKODE,  
PIN - 673 006.

BY ADV JASMINE M M (GP)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
13.09.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



## **JUDGMENT**

The petitioner has approached this Court seeking the following reliefs:

- (a) *"Call for the records leading to Exhibit-P11 Summons dated 19.06.2024 and quash the same by the issuance of a writ of Certiorari or any other appropriate writ, order or direction;*
- (b) *To issue such other writs, orders or direction which this Hon'ble Court may deem fit and proper to issue in the facts and circumstances of the case".*

2. During the course of hearing of this writ petition on 12-09-2024, the learned counsel for the petitioner submitted that originals of certain documents/records of the petitioner, which have been seized by the 4<sup>th</sup> respondent during the course of a search in the premises of the petitioner, may be returned to the petitioner so as to enable the petitioner to continue with its business and confine his reliefs to this prayer.

3. The learned Government Pleader, on instructions, would submit that only those documents which are necessary for completing the proceedings against the petitioner have



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been retained by the 4<sup>th</sup> respondent and if self attested copies of the original documents, which are with the 4<sup>th</sup> respondent, are given in place of the original documents, the original documents can be returned to the petitioner subject to the condition that they shall be produced before the authorities as and when called upon to do so.

4. Having heard the learned counsel for the petitioner and the learned Government Pleader, this writ petition will stand disposed of directing the 4<sup>th</sup> respondent to return to the petitioner the originals of the documents which have been seized during the course of the search to the extent required by the petitioner (after retaining copies of such documents duly attested by the managing partner of the petitioner). It is also made clear that the petitioner shall not tamper with the original documents and shall produce the same before the authorities as and when called upon to do so.

Writ petition is disposed of accordingly.

**Sd/-  
GOPINATH P.  
JUDGE**

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**APPENDIX OF WP(C) 31739/2024**

**PETITIONER'S EXHIBITS**

- |                    |                                                                                                        |
|--------------------|--------------------------------------------------------------------------------------------------------|
| <b>Exhibit P1</b>  | <b>TRUE COPY OF THE ORDER OF SEIZURE IN FORM GST INS-02 DATED 13.01.2021.</b>                          |
| <b>Exhibit P2</b>  | <b>TRUE COPY OF THE INTIMATION OF LIABILITY DATED 05.07.2021 UNDER SECTION 74(5).</b>                  |
| <b>Exhibit P3</b>  | <b>TRUE COPY OF THE REPLY LETTER DATED 29.07.2021.</b>                                                 |
| <b>Exhibit P4</b>  | <b>TRUE COPY OF THE SHOW CAUSE NOTICE IN DRC-01/01/2021-22 DATED 01/09/2021.</b>                       |
| <b>Exhibit P5</b>  | <b>TRUE COPY OF THE REPLY DATED 30.09.2021.</b>                                                        |
| <b>Exhibit P6</b>  | <b>TRUE COPY OF THE ORDER IN ITC/GST/IV/4/2020-21 DATED 08.11.2021.</b>                                |
| <b>Exhibit P7</b>  | <b>TRUE COPY OF THE POSTING NOTICES DATED 23.02.2023 POSTING THE MATTER FOR HEARING ON 02.03.2023.</b> |
| <b>Exhibit P8</b>  | <b>TRUE COPY OF THE ORDER OF SEIZURE IN FORM GST INS-02 DATED 20.04.2023.</b>                          |
| <b>Exhibit P9</b>  | <b>TRUE COPY OF THE SUMMONS ORDER DATED 20.04.2023.</b>                                                |
| <b>Exhibit P10</b> | <b>TRUE COPY OF THE INTERIM ORDER PASSED IN WRIT PETITION NO. 16965 OF 2023 DATED 14.06.2023.</b>      |
| <b>Exhibit P11</b> | <b>TRUE COPY OF THE SUMMONS DATED 19.06.2024.</b>                                                      |