



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 11TH DAY OF FEBRUARY 2025 / 22ND MAGHA, 1946

WA NO. 219 OF 2025

AGAINST THE ORDER DATED 20.01.2025 IN WP(C) NO.1848 OF 2025
OF HIGH COURT OF KERALA

APPELLANTS/PETITIONERS:

- 1 ANANTHAVALLI SAHADEVAN
AGED 68 YEARS
WIFE OF SAHADEVAN K.V., KAMANATHARAYIL, BIYALRAM,
SOORYANELLY, P.O. CHINNAKANAL, SURIANALLE,
IDUKKI, PIN - 685618
- 2 SAJEEVAN K.S
AGED 43 YEARS
SON OF SAHADEVAN K.V., KAMANATHARAYIL, BIYALRAM,
SOORYANELLY, P.O. CHINNAKANAL, SURIANALLE,
IDUKKI, PIN - 685618
- 3 SOUMYA T.V
AGED 33 YEARS
WIFE OF SAJEEVAN K.S. KAMANATHARAYIL, BIYALRAM,
SOORYANELLY, P.O. CHINNAKANAL, SURIANALLE,
IDUKKI, PIN - 685618

BY ADVS.
SRI.K.P.PRADEEP
SRI.T.T.BIJU
SMT.THASMI
SMT.M.J.ANOOPA
SMT.POOJA V.M.



RESPONDENTS/RESPONDENTS:

- 1 **STATE OF KERALA**
 REPRESENTED BY ITS SECRETARY TO THE GOVERNMENT, TAXES
 DEPARTMENT, GOVERNMENT SECRETARIATE,
 THIRUVANANTHAPURAM, PIN - 695001

- 2 **COMMISSIONER OF GST, KERALA**
 KERALA GOODS AND SERVICE TAX DEPARTMENT, GOVERNMENT OF
 KERALA, TAX TOWERS, KARAMANA THIRUVANANTHAPURAM,
 PIN - 695002

- 3 **SENIOR ENFORCEMENT OFFICER**
 ENFORCEMENT SQUAD NO 1, ERNAKULAM STATE GOODS AND
 SERVICE TAX DEPARTMENT, SECOND FLOOR, SGST COMPLEX,
 PERUMANOOR P.O., ERNAKULAM, PIN - 682015

- 4 **ASSISTANT COMMISSIONER**
 OFFICE OF THE ASSISTANT COMMISSIONER, ENFORCEMENT SQUAD
 NO 1, ERNAKULAM STATE GOODS AND SERVICE TAX DEPARTMENT,
 SECOND FLOOR, SGST COMPLEX, PERUMANOOR P.O., ERNAKULAM,
 PIN - 682015

BY SENIOR GOVERNMENT PLEADER SRI.V.K.SHAMSUDHEEN

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 11.02.2025,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



JUDGMENT

Dr. A.K.Jayasankaran Nambiar, J.

Through I.A.No.1 of 2025 in this Writ Appeal, the appellants have produced the appeal preferred by them before the Joint Commissioner of State Tax (Appeals), Ernakulam, the receipt of which is seen acknowledged by the provisional acknowledgment form produced along with the appeal memorandum. Taking note of the said development, the Writ Appeal is now disposed by sustaining the impugned order of the learned Single Judge and relegating the appellants herein to their alternate remedy of seeking relief from the Appellate Authority before whom the appeal under Section 130 has been filed by the appellants. We make it clear that any interim direction seeking the release of the goods, pending disposal of the appeal, may also be sought before the Appellate Authority concerned. We also make it clear that while considering the appeal preferred by the appellants, the Appellate Authority shall also hear appellants 1 and 3 in this Writ Appeal, who are the wife and mother of the 2nd appellant, in respect of their claim that a portion of the seized goods actually belongs to them.

The Writ Appeal is closed as above.

Sd/-
DR. A.K.JAYASANKARAN NAMBIAR
JUDGE

Sd/-
EASWARAN S.
JUDGE



APPENDIX OF WA 219/2025

PETITIONER ANNEXURES

Annexure A1	TRUE COPY OF THE FORM GST APL-01 DATED 31-01-2025
Annexure A2	TRUE COPY OF ANNEXURE TO FORM GST APL-01
Annexure A3	TRUE COPY OF ACKNOWLEDGEMENT FOR SUBMISSION OF FORM OF APPEAL DATED 31-01-2025