



2025:KER:31654

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR.JUSTICE P. KRISHNA KUMAR

THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947

OP(KAT) NO. 163 OF 2025

THE ORDER DATED 16.10.2024 IN OA NO.875 OF 2024 OF KERALA

ADMINISTRATIVE TRIBUNAL, THIRUVANANTHAPURAM

PETITIONERS/RESPONDENTS 1-3 IN OA:

- 1 STATE OF KERALA
REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, GOVT. SECRETARIAT,
THIRUVANANTHAPURAM, KERALA, PIN - 695001
- 2 THE SECRETARY TO GOVERNMENT,
PERSONNEL & ADMINISTRATIVE REFORMS DEPARTMENT, GOVT.
SECRETARIAT, THIRUVANANTHAPURAM, KERALA, PIN - 695001
- 3 THE COMMISSIONER,
STATE GOODS AND SERVICES TAX DEPARTMENT, KARAMANA,
THIRUVANANTHAPURAM, PIN - 695002

BY SRI.ANTONY MUKKATH, SENIOR GOVERNMENT PLEADER

RESPONDENTS/APPLICANTS IN OA

- 1 BIJI.P.M
D/O- P.K.MADHAVAN, ASSISTANT STATE TAX OFFICER, AUDIT
TEAM 2, OFFICE OF THE DEPUTY COMMISSIONER, MINI CIVIL
STATION, MOOVATTUPUZHA, ERNAKULAM DISTRICT, RESIDING AT
PAMPOORAMPARAYIL HOUSE, KUMARAMANGALAM P O , THYMATTAM,
IDUKI, KERALA, PIN - 685608



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2 SAJU PAULOSE,
S/O. POULOSE, OFFICE ATTENDANT, OFFICE OF THE JOINT
COMMISSIONER (APPEALS), SGST DEPARTMENT,
ERNAKULAM AT MATTANCHERY, RESIDING AT PADAYATTIL
HOUSE, EZHIKKARA P O, NORTH PARAVOOR, ERNAKULAM
DISTRICT, PIN - 683513

BY ADVS.SRI.V.M.KRISHNAKUMAR
SMT.POOJA SUNIL (K/001191/2022)

THIS OP KERALA ADMINISTRATIVE TRIBUNAL HAVING COME UP FOR
ADMISSION ON 10.04.2025, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:



JUDGMENT

Dated this the 10th day of April, 2025

A.Muhamed Mustaque, J.

The State has come up with an original petition challenging an order of the Kerala Administrative Tribunal, Thiruvananthapuram (for short 'the Tribunal'). The matter is related to effecting general transfer in GST Department. The Tribunal, in Original Application filed by some of the party respondents who are working in the Department passed an interim order on 13.06.2024. The operative portion of the above order is extracted hereunder:

"5. Despite specific directions, the Government Pleader is not in a position to submit as to whether the proceedings for effecting general transfers of the year 2024 is initiated or not. We are of the considered opinion that, the general transfer for the year 2024 shall not be permitted to be implemented



without following the guidelines stipulated in Annexure-A1 by creating an electronic Data Base and finalising the general transfer through the online methods.

Therefore, there will be an interim stay against effecting any further general transfers in the Department of State Goods & Services Taxes, without implementing the methods as stipulated in Annexure-A1 Government Order.”

2. Thereafter, the Tribunal disposed of the matter on 16.10.2024 with the following observation.

“ 10. In view of the above directions, request of the applicant in O.A. No.1112 of 2024 seeking transfer, contained in Annexure A6 can be considered by the 2nd respondent and an appropriate decision can be taken without further delay. Till such time, Interim Order passed in the said Original Application will continue to operate.”

3. The learned Special Government Pleader submits that normally general transfer is being effected during the month of March. On account of the interdiction of the Tribunal, the 2nd respondent is not in a position to effect the



general transfer. It is undertaken before this Court that online transfer, the entire guidelines as well as the software will be implemented by the Department within six months from today. The submission is recorded. We also had the advantage of hearing the learned Senior Counsel Sri.Renjith Thampan appearing for the party respondents.

4. The Tribunal proceeded to dispose of the matter in the light of the earlier interim order as well as taking note of the Government Policy (Annexure-A1) for implementing online general transfer. No doubt, the object behind Annexure-A1 is laudable but its implementation may take time. The Tribunal or the Court cannot force the Government to implement such guidelines within a particular time frame. Anyway, in view of the undertaking made before this Court to implement the guidelines and software within six months, we dispose of the original petition setting aside the impugned order and we make it clear that for the next general transfer onwards online



transfer shall be effected based on the guidelines. We permit the GST department to effect offline transfer this year.

This Original Petition is disposed of.

Sd/-

A.MUHAMED MUSTAQUE
JUDGE

Sd/-

P. KRISHNA KUMAR
JUDGE



APPENDIX OF OP (KAT) 163/2025

PETITIONERS' ANNEXURES:

Exhibit P1	A PHOTOCOPY OF THE O.A. NO. 875
Annexure A1	TRUE COPY OF THE GO) NO. 3/2017/P&ARD DATED 25.02.2017.
Annexure A2	TRUE COPY OF THE GO(RT) NO. 155/2021/P&ARD DATED 21.10.2021
Annexure A3	TRUE COPY OF THE RELEVANT PAGES ISSUED BY GO(MS) NO.55/2022/TAXES DATED 02.08.2022 OF THE 1ST RESPONDENT.
Annexure A4	TRUE COPY OF THE FINAL ORDER OF THE HON'BLE KERALA ADMINISTRATIVE TRIBUNAL ON 15.03.2022 IN OA NO.407/2022
Annexure A5	TRUE COPY OF THE ORDER NO.CT/8/2023/A8 DATED 29.02.2024 ISSUED BY THE 3RD RESPONDENT.
Annexure A5(a)	TRUE COPY OF THE PROCEEDINGS NO. SGST/1979/2023 PD (E) DATED 08.03.2024 ISSUED BY THE 3 RD RESPONDENT
Exhibit P2	A TRUE COPY OF THE ORDER DATED 13.06.2024 IN OA NO. 875 OF 2024
Exhibit P3	A TRUE COPY OF THE REPLY STATEMENT FILED ON BEHALF OF THE 3RD RESPONDENT.
Exhibit P4	A TRUE COPY OF THE GO(P) NO. 55/2022- TAXES DATED 02.08.2022 ALONG WITH ANNEXURE.
Exhibit P5	A TRUE COPY OF THE ORDER DATED 16.10.2024 IN OA NO. 875 OF 2024 IN OA NO.875 OF 2024.