

CNR : KLHC010574322026



2026:KER:60236

WPC.No.26871/26

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

THURSDAY, THE 6TH DAY OF AUGUST 2026 / 15TH SRAVANA, 1948

WP(C) NO. 26871 OF 2026

PETITIONER:

**BISWAJITH THANDAR,
AGED 41 YEARS,
SON OF MEGHANATH THANDAR, SOLE PROPRIETOR, DHIRAJ
GOLD, DHIRAJ BHAVAN, PALLIYAMOOLA, ALAVIL, KANNUR,
KERALA, PIN - 670 008.**

**BY ADVS.
SRI.R.MURALEEDHARAN
SHRI.N.MURALEEDHARAN NAIR**

RESPONDENTS:

- 1 THE ENFORCEMENT OFFICER,
ENFORCEMENT SQUAD, KANHANGAD, SATE GOODS AND
SERVICES TAX DEPARTMENT, CAMP OFFICE AT HOSDURG,
KANHANGAD, KASARAGOD, KERALA, PIN - 671 315.**
- 2 THE STATE TAX OFFICER,
TAX PAYERS SERVICES CIRCLE-STATE GOODS AND
SERVICES TAX DEPARTMENT, GST COMPLEX, KANNUR,
KERALA, PIN - 670 002.**
- 3 THE JOINT COMMISSIONER OF STATE TAX
STATE GOODS AND SERVICES TAX DEPARTMENT, KANNUR**

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**DISTRICT, GST COMPLEX, KANNUR,
KERALA, PIN - 670 002.**

SHRI.G.GIREESH, SR.GOVERNMENT PLEADER

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06.08.2026, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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JUDGMENT

The petitioner is a registered tax payer under the provisions of the CGST/KSGST Act. This writ petition is submitted by the petitioner against Ext.P8, by which objections submitted by the petitioner against the show-cause notice issued to invoke proceedings under Section 130 of the CGST Act has been rejected. The said proceedings were initiated in connection with the seizure of gold bar from the petitioner. Reliefs sought by the petitioner in this writ petition are as follows:

“(a). Call for the records in respect of detention of 65.130 grams of Gold (of 99.5% purity) which led to service of Ext.P-8 notice to the petitioner under Sec.130 of the GST Act;

(b). Issue a writ of certiorari or any other appropriate writ, or order, quashing Exhibit P-5 and P-8 Notices issued by the 1st respondent;

(c). Issue a writ of mandamus or any other appropriate writ, order or direction, directing the 1st respondent to release the Gold Bar of 65.130 grams (99.5% Purity) forthwith, without insisting for payment of any fine in lieu of prosecution or penalty; And

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(d). Dispense with production of English translation of document in Vernacular.

(e). Pass such other orders this Hon'ble Court may deem fit and proper on the facts and circumstances of the case.

2. One of the contentions raised by the learned counsel for the petitioner is that, as far as Ext.P8 is concerned, the same is only a communication in reply to the objections submitted by the petitioner and therefore, final order has not been passed. Therefore, the petitioner seeks for release of the goods on furnishing Bank Guarantee for the fine in lieu of the confiscation and other amounts.

On carefully going through Ext.P8, it is seen that, it is not a mere reply to the objections raised by the petitioner but on the other hand, specific findings were entered into, holding the petitioner liable to pay the fine in lieu of the confiscation of the goods and the penalty as proposed in the notice issued in Form GST MOV-10. Therefore, the liability of the petitioner is clearly determined. It is for the petitioner to invoke appellate remedies against Ext.P8. Therefore, I do not find any justifiable reasons to

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entertain this writ petition. Accordingly, this writ petition is dismissed without prejudice to the right of the petitioner to invoke appellate remedies.

Sd/-

ZIYAD RAHMAN A.A.
JUDGE

DG/6.8.26

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APPENDIX OF WP(C) NO. 26871 OF 2026

PETITIONER EXHIBITS

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| Exhibit P-1 | TRUE COPY OF THE OBJECTION FILED BY THE PETITIONER ON RECEIPT OF SUMMONS FROM THE 1ST RESPONDENT, DATED 24.06.2026/ 25.06.2026 /27.06.2026 |
| Exhibit P-2 | TRUE COPY OF THE STATEMENT RECORDED FROM THE CARRIER OF GOLD/EMPLOYEE OF THE PETITIONER, DATED 20.06.2026 |
| Exhibit P-3 | TRUE COPY OF THE TAX INVOICE RAISED BY M/S. MARINA BULLION, CALICUT, DATED 06.04.2026 |
| Exhibit P-4 | TRUE COPY OF THE DECLARATION ISSUED BY M/S. EMIRATES GOLD INTERNATIONAL (KARNATAKA) DATED 20.06.2026, PRODUCED BEFORE THE 1ST RESPONDENT. |
| Exhibit P-5 | TRUE COPY OF THE NOTICE IN FORM GST MOV-10 DATED 07.07.2026 ISSUED BY THE 1ST RESPONDENT |
| Exhibit P-6 | TRUE COPY OF THE DELIVERY CHALLAN, RAISED BY M/S. EMIRATES GOLD INTERNATIONAL DATED 20.06.2026 PRODUCED BEFORE THE 1ST RESPONDENT |
| Exhibit P-7 | A TRUE COPY OF THE OBJECTION FILED BY THE PETITIONER AGAINST EXT.P-5 DATED 15.07.2026 |
| Exhibit P-8 | TRUE COPY OF THE COMMUNICATION/NOTICE NOW SERVED BY THE 1ST RESPONDENT DATED 19.07.2026 PROPOSING TO CONFIRM CONFISCATION UNDER SEC.130 OF THE ACT. |