CNR : KLHC010120122026

2026:KER:66501

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT**

**THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.**

**TUESDAY, THE 1ST DAY OF SEPTEMBER 2026 / 10TH BHADRA, 1948**

**WP(C) NO. 5521 OF 2026**

**PETITIONER:**

**NARAYANAN MANIKANTAN & CO.**
**KILLIPALAM, THIRUVANANTHAPURAM KERALA,**
**REPRESENTED BY ITS PROPRIETORIX, SMT.VANAJA**
**VISALAKSHI, PIN - 695009**

**BY ADVS.**
**SMT.BINISHA BABY**
**SHRI.ARAVIND SREEKUMAR**
**SMT.SARITHA K.S.**
**SHRI.ARAVIND RAJAGOPALAN MENON**
**SHRI.ALEX T. THEVARCAD**
**SHRI.ANIL D. NAIR (SR.)**

**RESPONDENTS:**

1 **STATE TAX OFFICER,**
**TAX PAYER SERVICE, FORT, TAX TOWER, KARAMANA,**
**THIRUVANANTHAPURAM, KERALA, PIN - 695002**

2 **ASSISTANT COMMISSIONER**
**CENTRAL GST AND CENTRAL EXCISE, TRIVANDRUM SOUTH**
**DIVISION, PB NO. 13, GST BHAVAN, PRESS CLUB ROAD,**
**THIRUVANANTHAPURAM, KERALA, PIN - 695001**

3 **THE UNION OF INDIA,**
**REPRESENTED BY ITS SECRETARY, DEPARTMENT OF**
**REVENUE,MINISTRY OF FINANCE, NEW DELHI, PIN – 110001**

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**BY ADVS.**
**SHRI.P.R.SREEJITH, SC**
**SMT.ANJU DIVAKAR, CGC**
**SHRI. LALU MATHEWS M.V., G.P.**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 01.09.2026, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

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**JUDGMENT**

This writ petition is submitted by the petitioner, a registered taxpayer under the provisions of the CGST/KGST Act, 2017, being aggrieved by the rejection of refund application submitted by the petitioner. Ext.P4 is the application dated 30.07.2025 submitted by the petitioner seeking refund under Section 54 GST Act. Ext.P5 is the order passed by the authority concerned.

2. The facts that led to the filing of this writ petition are as follows: The State Government introduced Kerala Flood Cess as per the Finance Act, 2019, which was notified with effect from June, 2019. The said cess was introduced to overcome the crisis caused in the flood that occurred in State of Kerala in the year 2018. After introduction of the same, there was some confusion with respect to the mode through which, the payment has to be made towards Kerala Flood Cess.

3. Consequently, the petitioner paid the amount towards

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Kerala Flood Cess for the period from August, 2019 to May 2020 along with the return in Form GSTR 3B, whereas the requirement was to the effect the payment of the same, through Form KFC-A. Therefore, the petitioner was proceeded against for non-payment of the Kerala Flood Cess and upon the realizing the same, the petitioner remitted the amount on 27.06.2025 as evidenced by Ext.P3. Thereafter, the petitioner submitted Ext.P4 application seeking refund of the amount, which was rejected as per Ext.P5 order. The reason stated in Ext.P5 was that, the application was submitted beyond the statutory period of two years from the relevant date as contemplated under Section 54 of the CGST Act. This writ petition is submitted by the petitioner in such circumstances.

4. I have heard the learned Counsel for the petitioner, the learned Government Pleader for the 1st respondent, the learned Standing Counsel for the 2nd respondent and the learned CGC for the 3rd respondent.

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5. As far as the issue involved in this writ petition is concerned, this Court has already decided the same, in W.P(C) No.40664/2025 **(Pushpagiri Medical Society v. State of Kerala and Others)**, where, this Court came to a definite conclusion that, in respect of the application to be submitted seeking refund of the amount mistakenly paid along with Form GSTR 3B towards Kerala Flood Cess, the relevant date could be the date on which the petitioner had paid the amounts towards the Kerala Flood Cess in the correct account. Thus, it was clearly held by this Court in the aforesaid judgment that, the period of two years as envisaged in Section 54 has to be reckoned from the date on which the petitioner had remitted the Kerala Flood Cess and not from the payment effected along with Form GSTR 3B.

6. In this case, it is evident from Ext.P6 that, the petitioner had remitted the amount towards Kerala Flood Cess on 27.06.2026 and in the light of the principles laid down in **Pushpagiri Medical**

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**Society's** case (supra) the period of two years starts from 27.06.2025 onwards. It is evident from Ext.P4 that the petitioner had submitted the application on 30.07.2025 and therefore, the same is within the period specified under Section 54 of the CGST Act. Therefore, I am of the view that, the petitioner is entitled to succeed.

Accordingly, this writ petition is disposed of quashing Ext.P5, with a direction to the competent authority to reconsider Ext.P4 application, by treating it as an application submitted in time. Appropriate orders thereon shall be passed in the light of the observations made in this judgment, within a period of one month from the date of receipt of a copy of this judgment and the refund shall be affected immediately upon sanctioning the same.

**Sd/-**
**ZIYAD RAHMAN A.A.**
**JUDGE**

SCS

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**APPENDIX OF WP(C) NO. 5521 OF 2026**

**PETITIONER EXHIBITS**

| | |
|---|---|
| **Exhibit P1** | **TRUE COPY OF THE DEMAND NOTICE DATED 16.04.2025, CALLING UPON THE PETITIONER TO MAKE GOOD THE CESS PAYMENTS, ISSUED BY THE 1ST RESPONDENT** |
| **Exhibit P2** | **TRUE COPY OF THE RELEVANT PAGES OF THE FINANCE ACT, 2025 PUBLISHED ON 28.03.2025, INTRODUCING THE FLOOD CESS AMESTY** |
| **Exhibit P3** | **TRUE COPY OF THE LETTER DATED 02.07.2025 SENT BY THE PETITIONER TO THE 1STRESPONDENT** |
| **Exhibit P4** | **TRUE COPY OF FORM GST – RFD – 01 CLAIMING REFUND DATED 30.07.2025** |
| **Exhibit P5** | **TRUE COPY OF FORM GST – RFD – 06 DATED 29.09.2025 ISSUED BY THE 2NDRESPONDENT REJECTING THE CLAIM OF THE PETITIONER CLAIMING REFUND** |
| **Exhibit P6** | **TRUE COPY OF CERTIFICATE OF SETTLEMENT DATED 30.06.2026 ISSUED BY THE 1ST RESPONDENT** |