CNR : KLHC010682872026

2026:KER:70155

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 14TH DAY OF SEPTEMBER 2026 / 23RD BHADRA, 1948

WP(C) NO. 31133 OF 2026

PETITIONER:

**M/S. CHIRAYIL GRANITE INDUSTRIES,
A PARTNERSHIP FIRM, HAVING ITS REGISTERED OFFICE AT
MP 8/448, CHIRAYIL, KONDOTTY, MALAPPURAM DISTRICT,
KERALA, REPRESENTED BY ITS MANAGING PARTNER,
SRI. K.M. KOYAMU, AGED ABOUT 69 YEARS, S/O. KUNNUMMAL
MANNITHODI MOITHI, RESIDING AT KOTTATHODIYIL HOUSE,
NEDIYIRUPPU, CHIRAYIL P.O., KONDOTTY,
MALAPPURAM DISTRICT, KERALA, PIN - 673638**

BY ADV SMT.K.LATHA

RESPONDENTS:

1 **UNION OF INDIA,
REPRESENTED BY THE SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI,
PIN - 110001**

2 **THE ASSISTANT COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, MALAPPURAM DIVISION,
AWWAL TOWER, MIDDLE HILL, MALAPPURAM, PIN - 676505**

3 **THE STATE OF KERALA,
REPRESENTED BY NIT'S SECRETARY,DEPARTMENT OF
ENVIRONMENT AND FOREST, SECRETRIAT, THIRUVANANTHAPURAM,
KERALA, PIN - 695001**

4 **THE GEOLOGIST,
MALAPPURAM DISTRICT, DISTRICT OFFICE, CIVIL STATION,
MALAPPURAM PO, PIN – 673009**

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BY ADV
SHRI.V.GIRISHKUMAR, SC
ADV.SUSMITHA K.P. SR.G.P.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14.09.2026, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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JUDGMENT

The petitioner is a registered taxpayer under the provisions of the CGST Act and is engaged in the business of quarrying, extraction, crushing and processing of granite building stones. The challenge raised by the petitioner is against Ext.P8 show cause notice issued to the petitioner under Section 74 of the CGST Act. According to the petitioner, the same is unsustainable in law, in view of the fact that, as per the said show cause notice, GST is proposed to be demanded in respect of the royalty paid by the petitioner, in relation to the mining transactions by adopting the Reverse Charge Mechanism. The case of the petitioner is that, in the light of Ext.P7 judgment, the same is not sustainable in law.

2. After hearing the learned Counsel for the petitioner, the learned Standing Counsel for the respondents 1 and 2 and the learned Government Pleader for the respondents 3 and 4, I am of the view that, an interference at this stage is not necessary.

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This is particularly in view of the fact that, the challenge raised is against Ext.P8, which is only a show cause notice issued under Section 74 of the Act. The contentions raised by the petitioner have not been considered by the statutory adjudicating authority and therefore, I do not find that, at this juncture an interference is required. Since it is only a show cause notice, it is for the petitioner to raise all its contentions, including those contentions based on Ext.P7, before the authority concerned.

In such circumstances, this writ petition is dismissed without prejudice to the right of the petitioner to raise all the contentions before the adjudicating authority.

Sd/-
ZIYAD RAHMAN A.A.
JUDGE

scs

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APPENDIX OF WP(C) NO. 31133 OF 2026

PETITIONER EXHIBITS

Exhibit P1	**A TRUE COPY OF SURVEY PLAN NO.70/16 DATED 16.01.2016**
Exhibit P2	**A TRUE COPY OF THE ORDER DATED 04.01.2017 ISSUED BY THE DIRECTOR OF MINING AND GEOLOGY**
Exhibit P3	**A TRUE COPY OF THE REGISTERED QUARRY LEASE DEED DATED 20.01.2017**
Exhibit P4	**A TRUE COPY OF THE MUNICIPAL TRADE LICENCE BEARING NO. KDY/D3/QT/26/2022-27 DATED 01.04.2022**
Exhibit P5	**A TRUE COPY OF THE IFTE & O.S. LICENCE DATED 01.04.2024**
Exhibit P6	**THE LATEST LAND TAX RECEIPTS DATED 07.05.2025, 05.03.2026 AND 10.03.2026**
Exhibit P7	**A TRUE COPY OF THE JUDGMENT DATED 16.07.2026 IN W.A. NO.665 OF 2017 AND CONNECTED CASES**
Exhibit P8	**A TRUE COPY OF THE SHOW CAUSE NOTICE DATED 29.07.2026**
Exhibit P8A	**TRUE COPY OF THE INTIMATION OF PERSONAL HEARING NOTICE DATED 27-8-2026 ISSUED BY THE THIRD RESPONDENT TO THE PETITIONER**