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WPC.No.44655/24

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 4TH DAY OF NOVEMBER 2025 / 13TH KARTHIKA, 1947

WP(C) NO. 44655 OF 2024

PETITIONER:

**LIYAKHAT ALI,
AGED 41 YEARS,
S/O.ALI, KIZHAKKUMPARAMBIL, HOUSE, PAYYANAD POST,
MANJERI, MALAPPURAM, PIN - 676 122.**

**BY ADVS.
KUM.GAYATHRI MURALEEDHARAN
SMT.ARCHANA B.
SMT.ARATHY P.**

RESPONDENTS:

- 1 COMMISSIONER,
STATE GST DEPARTMENT 9TH FLOOR, TAX TOWER,
KILLPPALAM, KARAMANA P.O,
THIRUVANANTHAPURAM, PIN - 695 002.**
- 2 DEPUTY COMMISSIONER OF STATE TAX (INT),
OFFICE OF THE DEPUTY COMMISSIONER OF STATE TAX
(INT), STATE GST DEPARTMENT, KERALA, SGST
COMPLEX, PALAKKAD, PIN - 678 001.**
- 3 DEPUTY COMMISSIONER (INTELLIGENCE),
OFFICE OF THE DEPUTY COMMISSIONER (INTELLIGENCE),
WAYANAD, ANAPPARA BUILDING, KALPETTA, WAYANAD,
PIN - 673 121.**



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- 4 DEPUTY COMMISSIONER (TAX PAYER'S SERVICE DIVISION),
OFFICE OF THE DEPUTY COMMISSIONER (TAX PAYER'S SERVICE DIVISION), STATE GST DEPARTMENT, MANJERI, MALAPPURAM, PIN - 676 121.
- 5 DISTRICT COLLECTOR,
OFFICE OF THE DISTRICT COLLECTOR, CIVIL STATION, MALAPPURAM, KERALA, PIN - 676 505.
- 6 SHANTHI FEEDS PRIVATE LIMITED,
LIMITED HAVING CORPORATE OFFICE NO: 6/15, MAIN ROAD, PAPPAMPATTI, COIMBATORE, TAMIL NADU, PIN - 641 016.

BY ADVS.
SRI.K.MANOJ CHANDRAN
SRI.K.SRIKUMAR (SR.)
SMT.AMMU CHARLES
SRI.S.A.MANSOOR (PATTANAM)

SMT.RESHMITHA R CHANDRAN, SR.G.P

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 04.11.2025, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:



JUDGMENT

The petitioner is a person engaged in the business of sale of chicken meat at Manjeri. This writ petition is submitted by the petitioner seeking the following reliefs:

- i. Issue a Writ or appropriate direction calling for the records leading to Exhibit P5 to Exhibit P9 replies issued by the Respondents.
- ii. Issue a writ or mandamus directing the Respondent to conduct the investigation in the Exhibit P4 Application within 3 months in the light of Exhibit P5 to Exhibit P9 reports and intimate the Petitioner regarding the same.
- iii. Issue a Writ of Mandamus or any other appropriate Writ directing the 2nd Respondent instructing the enforcement officer to inspect the transportation of taxable chicken goods crossing the border to the state carrying without paying any tax and submit reports before the 5th Respondent periodically.
- iv. To exempt the petitioner from translating the documents in the vernacular language.
- v. Petitioner also prays to pass such other reliefs that this Honourable Court deem fit and proper."

2. The petitioner, by way of this writ petition, is highlighting certain practices in the business of the sale of



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chicken meat, which pave way to evasion of tax payable to the State. According to the petitioner, certain persons are bringing frozen chicken in small containers to the State, by showing it as 0% tax item, whereas, the actual tax payable for frozen chicken is 5%. Highlighting this irregularity, the petitioner submitted Ext.P4 complaint before the 2nd respondent. Since there was inaction on the said application, this writ petition was submitted seeking the above reliefs.

3. A statement has been submitted on behalf of the respondents, wherein it is averred as follows:

"2. Petitioner is a registered dealer engaged in the business of frozen, chilled and fresh meat foods. On 23.09.2024 petitioner filed a complaint alleging that the packed frozen chicken are being transported into Kerala from other States and selling with 0% tax. The main allegation is that 6th respondent and some other dealers selling the frozen chicken @ 0% tax but actually they are liable to pay 5% tax as remitted by the petitioner.

3. It is submitted that as the vehicle checking activities are not entrusted to Intelligence Wing, the complaint along with relevant documents forwarded to the competent authority, Deputy Commissioner (Enforcement), Ernakulam for taking necessary action. Intelligence Unit — I was directed to examine



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the scope of intelligence action, if any, in the matter. On 03.10.2024, petitioner filed an application under R.T.I.Act, 2005 seeking the action taken and copies of proceedings in this matter. The action taken from this office was informed to the petitioner by office letter dated 16.10.2024.

4. It is submitted that a copy of the complaint given by the petitioner has been forwarded to the Malappuram Intelligence Unit and after conducting an enquiry a report has been forwarded to this respondent. It is reported that on verification of the invoices produced by the petitioner along with the writ petition it is revealed that all the dealers are giving the bills as frozed chicken but the GST in the bill is shown as 0%. Hence after conducting detailed enquiry the action will be taken if it is found that there is any tax evasion. A true copy of the communication dated 14.01.2025 issued to the respondent is produced herewith and marked as Annexure R3(a)."

4. Annexure R3 (a) referred to above would indicate that, an investigation in the matter is being conducted, and the 2nd respondent had reported that appropriate action can be taken in case of tax evasion, which was highlighted by the petitioner.



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5. In such circumstances, as the steps are being taken by the 1st respondent, by investigating into the matter of tax evasion highlighted by the petitioner, I am of the view that this writ petition can be disposed of.

Accordingly, it is ordered that the respondent shall take necessary steps to ensure that, no tax evasion, as alleged by the petitioner is taking place and proper measures for curbing such illegal practice shall be taken. With the above observations, this writ petition is disposed of.

Sd/ -

ZIYAD RAHMAN A.A.

JUDGE

DG/5.11.25



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APPENDIX OF WP(C) 44655/2024

PETITIONER EXHIBITS

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| Exhibit P1 | THE PHOTOGRAPH OF THE 6TH RESPONDENT BEARING THE PRODUCT NAME FROZEN CHICKEN IN PLASTIC CONTAINER DATED NIL |
| Exhibit P2 | THE TRUE COPY OF THE NOTICE ISSUED BY THE DEPUTY COMMISSIONER OF STATE TAX INTELLIGENCE , WAYANAD DATED 25.03.2024 |
| Exhibit P3 | THE TRUE COPY OF REPLY NOTICES ISSUED BY THE STATE TAX OFFICER, MANJERI DATED 20.02.2018 |
| Exhibit P4 | THE TRUE COPY OF APPLICATION FILED BEFORE THE 1ST RESPONDENT DATED 19.09.2024 THE TRUE COPY OF APPLICATION FILED BEFORE THE 1ST RESPONDENT DATED 19.09.2024 |
| Exhibit P5 | THE TRUE COPY OF THE REPLY GIVEN BY THE DISTRICT COLLECTOR DATED 23.09.2024 |
| Exhibit P6 | THE TRUE COPY OF THE REPLY RECEIVED FROM THE DEPUTY COMMISSIONER, GST DEPARTMENT, TAX PAYERS SERVICES DATED 28.09.2024 |
| Exhibit P7 | THE TRUE COPY OF THE REPLY RECEIVED FROM THE DEPUTY COMMISSIONER (INTELLIGENCE) OFFICE, WAYANAD DATED 01.10.2024 |
| Exhibit P8 | THE TRUE OF THE REPLY RECEIVED FROM DEPUTY COMMISSIONER (INTELLIGENCE) OFFICE, PALAKKAD DATED 16.10.2024 |
| Exhibit P9 | THE TRUE COPY OF THE LETTER FROM THE OFFICE OF THE COMMISSIONER, STATE GST DEPARTMENT DATED 18.10.2024 |

RESPONDENT ANNEXURES

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| ANNEXURE R3(a) | A TRUE COPY OF THE COMMUNICATION DATED 14-01-2025 ISSUED TO THE RESPONDENT |
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