IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE ALEXANDER THOMAS

THURSDAY, THE 23RD DAY OF JANUARY 2020 / 3RD MAGHA, 1941

WP(C).No.1880 OF 2020(H)

PETITIONER/S:

DIRECTIONS MEDIA (P) LTD.
35/1029(A22) 2nd FLOOR, NETTAIKODATH BUILDING,
PALARIVATTOM, KOCHI 682025
REPRESENTED BY ITS DIRECTOR, JOJO JOHN

BY ADV. SMT.BLOSSOM MATHEW

RESPONDENTS:

1 **THE STATE TAX OFFICER**
STATE GOODS AND SERVICE TAX DEPARTMENTALII CIRCLE,
KALAMASSERRY AT KAKKANAD
CIVIL STATION, KAKKANADU, ERNAKULAM 682 030

2 **THE INTELLIGENCE OFFICER (IB)**
COMMERCIAL TAXES, EDAPPALLY, KOCHI 682024

3 **THE DEPUTY COMMISSIONER (APPEALS) COMMERCIAL TAXES,COMMERCIAL TAXES COMPLEX,**
PERUMANOOR P.O., ERNAKULAM 682 015

OTHER PRESENT:

SMT.THUSHARA JAMES, GOVT.PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 23.01.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ALEXANDER THOMAS, J.

W.P.(C.) No. 1880 of 2020

Dated this the 23rd day of January, 2020

JUDGMENT

Against Exts.P1, P1(a), P1(b), P1(c) and P1(d) orders, the petitioner has filed Exts.P2, P2(a), P2(b), P2(c) and P2(d) appeals and Exts.P3, P3(a), P3(b), P3(c) and P3(d) stay petitions. The petitioner's grievance is that during the pendency of the stay petitions, coercive recovery proceedings have been initiated by the assessing authority for recovery of the disputed amounts.

2. Heard Sri.Blossom Mathew, learned counsel appearing for the petitioner and Smt. Thushara James, learned Government Pleader appearing for the respondents.

3. After hearing both sides and after taking note of the facts and circumstances of the case, it is ordered in the interest of justice that the 3rd respondent shall take up the matters in Exts.P3, P3(a), P3(b), P3(c) and P3(d) stay applications filed in Exts.P2, P2(a), P2(b), P2(c) and P2(d) appeals and after affording reasonable opportunity of being heard to the petitioner through their authorised representative/ counsel, if any, shall pass orders on those applications without much delay, preferably within a

period of 2 months from the date of production of a certified copy of this judgment. Until orders are thus passed on the abovesaid stay applications, further coercive steps for enforcement of the impugned order will be kept in abeyance.

With these observations and directions, the above Writ Petition (Civil) stands finally disposed of.

Sd/-

ALEXANDER THOMAS,
JUDGE

SKS

APPENDIX

EXHIBIT P1 TRUE COPY OF THE PENALTY ORDER FOR THE YEAR 2012-13 PASSED BY THE INTELLIGENCE OFFICER (IB) DATED 31.08.2017.

EXHIBIT P1(a) TRUE COPY OF THE PENALTY ORDER FOR THE YEAR 2013-14 PASSED BY THE INTELLIGENCE OFFICER (IB) DATED 31.08.2017.

EXHIBIT P1(b) TRUE COPY OF THE PENALTY ORDER FOR THE YEAR 2014-15 PASSED BY THE INTELLIGENCE OFFICER (IB) DATED 31.08.2017.

EXHIBIT P1(c) TRUE COPY OF THE PENALTY ORDER FOR THE YEAR 2015-16 PASSED BY THE INTELLIGENCE OFFICER (IB) DATED 31.08.2017.

EXHIBIT P1(d) TRUE COPY OF THE PENALTY ORDER FOR THE YEAR 2016-17 PASSED BY THE INTELLIGENCE OFFICER (IB) DATED 31.08.2017.

EXHBIT P2 TRUE COPY OF THE KVAT APPEAL 2171/19 FILED AGAINST EXT.P1 DATED 05.08.2019

EXHIBIT P2(a) TRUE COPY OF THE KVAT APPEAL 2172/19 FILED AGAINST EXT.P1(a) DATED 05.08.2019

EXHIBIT P2(b) TRUE COPY OF THE KVAT APPEAL 2173/19 FILED AGAINST EXT.P1(b) DATED 05.08.2019

EXHIBIT P2(c) TRUE COPY OF THE KVAT APPEAL 2174/19 FILED AGAINST EXT.P1(c) DATED 05.08.2019

EXHIBIT P2(d) TRUE COPY OF THE KVAT APPEAL 2175/19 FILED AGAINST EXT.P1(d) DATED 05.08.2019

EXHIBIT P3 TRUE COPY OF STAY PETITION FILED IN KVAT APPEAL 2171/19 DATED 05.08.2019

EXHIBIT P3(a) TRUE COPY OF STAY PETITION FILED IN KVAT APPEAL 2172/19 DATED 05.08.2019

EXHIBIT P3(b) TRUE COPY OF STAY PETITION FILED IN KVAT APPEAL 2173/19 DATED 05.08.2019

EXHIBIT P3(c) TRUE COPY OF STAY PETITION FILED IN KVAT APPEAL 2174/19 DATED 05.08.2019

EXHIBIT P3(d) TRUE COPY OF STAY PETITION FILED IN KVAT APPEAL 2175/19 DATED 05.08.2019

EXHIBIT P4 TRUE COPY OF PETITION FOR URGENT HEARING FILED IN KVAT APPEAL 2171/19 DATED 05.08.2019

EXHIBIT P4(a) TRUE COPY OF PETITION FOR URGENT HEARING FILED IN KVAT APPEAL 2172/19 DATED 05.08.2019

EXHIBIT P4(b) TRUE COPY OF PETITION FOR URGENT HEARING FILED IN KVAT APPEAL 2173/19 DATED 05.08.2019

EXHIBIT P4(c) TRUE COPY OF PETITION FOR URGENT HEARING FILED IN KVAT APPEAL 2174/19 DATED 05.08.2019

EXHIBIT P4(d) TRUE COPY OF PETITION FOR URGENT HEARING FILED IN KVAT APPEAL 2175/19 DATED 05.08.2019

EXHIBIT P5 TRUE COPY OF PRE ASSESSMENT NOTICE FOR THE YEAR 2012-13 DATED 31.07.2018

EXHIBIT P5(a) TRUE COPY OF PRE ASSESSMENT NOTICE FOR THE YEAR 2013-14 DATED 31.07.2018

EXHIBIT P5(b) TRUE COPY OF PRE ASSESSMENT NOTICE FOR THE YEAR 2014-15 DATED 31.07.2018

EXHIBIT P5(c) TRUE COPY OF PRE ASSESSMENT NOTICE FOR THE YEAR 2015-16 DATED 31.07.2018

EXHIBIT P5(d) TRUE COPY OF PRE ASSESSMENT NOTICE FOR THE YEAR 2016-17 DATED 31.07.2018

EXHIBIT P6 TRUE COPY OF THE NOTICE DATED 12.12.2019 SENT BY THE 1ST RESPONDENT TO THE PETITIONER

EXHIBIT P7 TRUE COPY OF THE STATEMENT DATED 09.01.2020, SUBMITTED BY THE PETITIONER.

RESPONDENT'S EXHIBITS : NIL