

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**  
**PRESENT**  
**THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS**  
Friday, the 28<sup>th</sup> day of March 2025 / 7th Chaithra, 1947  
**WP(C) NO. 12945 OF 2025**

**PETITIONER:**

MAYA PRADEEP KUMAR, AGED 54 YEARS, PROPRIETRIX, M/S. CHANCELLOR  
TRADE LINKS, PUNNAMPARAMBIL, NEAR PONKUNNAM COURT, PONKUNNAM,  
KOTTAYAM, PIN-686506

**RESPONDENT(S):**

1. UDIT OFFICER TEAM 1, PONKUNNAM DIVISION, STATE GOODS AND SERVICE TAX DEPARTMENT, 2ND FLOOR, MINI CIVIL STATION, PONKUNNAM, KOTTAYAM, PIN-686506
2. DEPUTY COMMISSIONER (AUDIT), AUDIT DIVISION, STATE GOODS AND SERVICE TAX DEPARTMENT, TEAM 1, PONKUNNAM, KOTTAYAM, PIN-686506
3. STATE TAX OFFICER STATE GOODS AND SERVICE TAX DEPARTMENT, MINI CIVIL STATION, PONKUNNAM, KOTTAYAM, PIN-686506

Writ petition (civil) praying inter alia that in the circumstances stated in the affidavit filed along with the WP(C) the High Court be pleased to stay all further proceedings pursuant to Ext. P12 order issued by the 3rd respondent, till final disposal of this writ petition (civil).

This petition coming on for orders upon perusing the petition and the affidavit filed in support of WP(C) and upon hearing the arguments of M/S. K.KRISHNA, ACHYUTH MENON & NIRMAL KRISHNAN, Advocates for the petitioner, the court passed the following:

**BECHU KURIAN THOMAS, J.**

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**W.P.(C). No.12945 of 2025**  
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*Dated this the 28<sup>th</sup> day of March, 2025*

**ORDER**

Admit.

2. The learned Government Pleader takes notice for the respondents.

There will be an interim stay as prayed for till the disposal of the writ petition.

Sd/-

**BECHU KURIAN THOMAS  
JUDGE**

Jka/28.03.25.



**APPENDIX OF WP(C) 12945/2025**

Exhibit P1	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DTD. 07-06-2024
Exhibit P2	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DTD. 25-06-2024
Exhibit P3	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DTD. 26-06-2024
Exhibit P4	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DTD. 03-07-2024
Exhibit P5	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DTD. 08-07-2024
Exhibit P6	COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 15-07-2024
Exhibit P7	COPY OF AUDIT REPORT ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER DTD. 29-07-2024
Exhibit P8	COPY OF SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 03-08-2024
Exhibit P9	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DTD. 27-08-2024
Exhibit P10	COPY OF JUDGMENT IN WPC NO. 33107/2024 OF THIS HON'BLE COURT DTD. 07-10-2024
Exhibit P11	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DTD. 24-10-2024
Exhibit P12	COPY OF ORDER ISSUED BY THE 3RD RESPONDENT DTD. 31-01-2025
Exhibit P13	COPY OF JUDGMENT IN WPC NO. 2911/2025 OF THIS HON'BLE COURT DTD. 28-01-2025
Exhibit P14	COPY OF JUDGMENT IN WA NO. 258/2025 OF THIS HON'BLE COURT DTD. 05-02-2025