

**IN THE HIGH COURT OF KERALA AT ERNAKULAM  
PRESENT  
THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE  
&  
THE HONOURABLE MR. JUSTICE S.MANU**

**Tuesday, the 18<sup>th</sup> day of June 2024 / 28th Jyaishta, 1946  
WA NO. 805 OF 2024**

**AGAINST THE JUDGMENT DATED 02.04.2024 IN WP(C) 13935/2021 OF THIS COURT**

**APPELLANT(S)/RESPONDENTS 2 AND 4 TO 6 IN WP(C) :**

1. STATE OF KERALA, REPRESENTED BY ITS SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, SECRETARIATE, THIRUVANANTHAPURAM, PIN-695001
2. KERALA STATE GOODS AND SERVICES TAX DEPARTMENT, 9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P. O., THIRUVANANTHAPURAM, PIN-695002
3. THE APPELLATE AUTHORITY FOR ADVANCE RULINGS, 9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P. O., THIRUVANANTHAPURAM, PIN-695002
4. THE KERALA AUTHORITY FOR ADVANCE RULINGS GOODS AND SERVICES TAX DEPARTMENT, TAX TOWER, THIRUVANANTHAPURAM, PIN-695002

**BY GOVERNMENT PLEADER**

**RESPONDENT(S)/PETITIONER AND RESPONDENT 1 & 3 IN WP(C):**

1. MODERN FOOD ENTERPRISES PRIVATE LIMITED, EDAPPALLY, NATIONAL HIGHWAY NO.47, KOCHI, KERALA REPRESENTED THROUGH ITS ACCOUNTS MANAGER, MR. SRIJITH M. S., PIN-682024
2. UNION OF INDIA REPRESENTED BY ITS SECRETARY, MINISTRY OF FINANCE, (DEPARTMENT OF REVENUE), NO.137, NORTH BLOCK, NEW DELHI, PIN-110001
3. CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS REPRESENTED BY ITS CHAIRMAN, NORTH BLOCK, NEW DELHI, PIN-110001

Prayer for interim relief in the Writ Appeal stating that in the circumstances stated in the appeal memorandum, the High Court be pleased to to stay the operation and implementation of the judgment dated 02/04/2024 in WP(C) No. 13935/2021, pending disposal of the Writ Appeal.

This Writ Appeal coming on for orders on 18.06.2024, upon perusing the appeal memorandum, the court on the same day passed the following:

**A.MUHAMED MUSTAQUE & S.MANU, JJ.**

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**W.A.No.805 of 2024**  
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**Dated this the 18<sup>th</sup> day of June, 2024**

**ORDER**

**A.Muhamed Mustaque, J.**

Issue notice to the first respondent by speed post.

There shall be a stay of operation of the impugned judgment for a period of two months.



Sd/-

**A.MUHAMED MUSTAQUE, JUDGE**

Sd/-

**S.MANU, JUDGE**

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