CNR : KLHC010853762026



2026:KER:87567

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MRS. JUSTICE SHOBA ANNAMMA EAPEN

MONDAY, THE 16TH DAY OF NOVEMBER 2026 / 25TH KARTHIKA, 1948

WP(C) NO. 38561 OF 2026

PETITIONER:

**REPORTER BROADCASTING COMPANY PRIVATE LIMITED
AGED 47 YEARS
REPRESENTED BY ITS MANAGING DIRECTOR (GSTIN 32AAMCR6281R1ZK) MR. K J JOSE, S/O. K O JOHN
HAVING ITS REGISTERED OFFICE AT 433/12, HMT COLONY ROAD, NEAR KINFRA, KALAMASSERY, ERNAKULAM, PIN - 683503**

**BY ADVS.
SRI.VISHAK.K.JOHNSON
SRI.C.S.BISSIMON
SHRI.BIJOY P. PULIPRA
SHRI.R.S.ANANDAN**

RESPONDENTS:

**1 THE STATE OF KERALA
REPRESENTED BY THE ADDITIONAL CHIEF SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001**

**2 THE COMMISSIONER OF STATE TAX,
STATE GOODS AND SERVICES TAX DEPARTMENT,
TAX TOWERS, KARAMANA,
THIRUVANANTHAPURAM, PIN - 695002**

**3 THE SENIOR INTELLIGENCE OFFICER
INTELLIGENCE UNIT, STATE GOODS AND SERVICES TAX DEPARTMENT, HOUSE NO. 12,
DARSANA NAGAR, PARVATHYAR JUNCTION,
PATTATHANAM P.O., KOLLAM, PIN - 691021**

**BY ADVS.
GOVERNMENT PLEADER
SHRI.JOHN VARGHESE, SENIOR LEGAL COUNSEL TO THE CHIEF MINISTER
SHRI.JIBU P THOMAS, SENIOR G.P**

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.11.2026, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

This writ petition is filed with the following prayers:

(i) issue a Writ of certiorari or any other appropriate writ, order or direction, calling for the records leading to Exhibit P6, and quash Exhibit P6 to the extent it requires the Petitioner to produce, on 07.11.2026, documents seized by the Special Investigation Team on 16.09.2026 in Crime No. 734/2026 of Kalamassery Police Station;

(ii) issue a writ of mandamus or any other appropriate writ, order or direction, directing the 3rd Respondent to grant the Petitioner time up to four weeks from the date on which the records seized on 16.09.2026 in Crime No. 734/2026 of Kalamassery Police Station are released to it, or such other reasonable time as this Hon'ble Court may fix, to produce the documents called for in Exhibit P6, insofar as they form part of the records so seized;

(iii) Issue a writ of mandamus or any other appropriate writ, order or direction, directing Respondents 2 and 3,

if they require the seized documents before that, to obtain copies or inspection of them from the Special Investigation Team or the jurisdictional Magistrate in accordance with law, without insisting on their production by the Petitioner;

(iv) declare that the Petitioner is not liable to any penalty under Section 122(3)(d) of the CGST Act, 2017 or the KSGST Act, 2017, or to prosecution under Section 208 or 210 of the Bharatiya Nyaya Sanhita, 2023, or to any adverse inference, for not producing documents that are in the custody of the Special Investigation Team or the jurisdictional Magistrate;

(v) direct the Respondents not to take any coercive action against the Petitioner, or finalise any proceedings against it, on the basis of the non-production of the seized documents, without first complying with relief (ii) above.

2. The petitioner is a Private Limited Company incorporated under the Companies Act, 2013. The petitioner entered into an agreement with the Asociación del Fútbol Argentino (AFA) in connection with a proposed friendly match

of the Argentina national football team in Kerala. The State GST department, through its Intelligence Unit at Kanhangad, initiated an inquiry against the petitioner relating to the purported import of services from AFA. In response to the same, the petitioner submitted Ext.P2 reply dated 28.07.2026 before the Intelligence Officer, SGST Department, Kanhangad, Kasargod. The State Government constituted a Special Investigation Team (SIT) headed by the Additional Director General of Police (Law & Order), to investigate the matters connected with the arrangements for the proposed visit of the Argentina team. In connection with the said investigation, the SIT conducted a search at the petitioner's registered office on 16.09.2026. As evidenced by Ext.P3 search list, certain documents were seized by the SIT during the said search. Thereafter, as per Ext.P6 summons dated 28.10.2026 issued by the third respondent, the petitioner was directed to produce the documents specified therein. Aggrieved by the same, the

petitioner has approached this Court by filing the above writ petition.

3. I have heard Sri.S.Sreekumar, the learned Senior Counsel instructed and ably assisted by Adv.Vishak Johnson, learned counsel appearing for the petitioner and Sri.John Varghese, the learned Senior Legal Counsel to the Chief Minister assisted by Sri.Jibu.P.Thomas, Senior Government Pleader.

4. The learned Senior counsel appearing for the petitioner has submitted that since the entire documents had been seized by the SIT as per Ext.P3, the petitioner is not in a position to produce certified copies of the said documents and sought four weeks' time to produce the same.

5. The learned Senior Legal Counsel to the Chief Minister, however, submitted that the petitioner had received the copies of the entire documents seized, from the Police Station on 19.09.2026 and had issued a receipt to the Police

Officer concerned. However, today, the learned Senior Counsel for the petitioner submitted that only some of the documents had been received and agreed that the petitioner would appear before the third respondent on 19.11.2026 with the documents presently available with them. It is also submitted that the petitioner has approached the jurisdictional Magistrate Court, Kalamassery, seeking certified copies of all the documents seized as per Ext.P3 search list.

Considering the afore facts and the limited prayer in the writ petition, I find it appropriate to dispose of the writ petition as follows:

a. The petitioner is directed to appear before the third respondent on 19.11.2026 with the available documents received from the police station/authorities on 19.09.2026.

b. If any further time is required for the petitioner to produce the certified copies of the documents sought for by the

third respondent, it is for the petitioner to seek time, before the authority concerned.

Sd/-
SHOBA ANNAMMA EAPEN
JUDGE

RK

APPENDIX OF WP(C) NO. 38561 OF 2026

PETITIONER EXHIBITS

Exhibit P1	**A TRUE COPY OF THE CERTIFICATE OF REGISTRATION UNDER THE GST ACTS**
Exhibit P2	**A TRUE COPY OF THE REPLY DATED 28.07.2026 SUBMITTED TO THE INTELLIGENCE OFFICER, SGST DEPARTMENT, KANHANGAD, KASARGODE BY THE AUTHORIZED REPRESENTATIVE OF THE PETITIONER**
Exhibit P3	**A TRUE COPY OF THE SEARCH LIST DATED 16.09.2026**
Exhibit P4	**A TRUE COPY OF THE ORDER DATED 12.10.2026 ISSUED BY THE COMMISSIONER OF STATE TAX, KSGST DEPARTMENT, KERALAM**
Exhibit P5	**A TRUE COPY OF THE LETTER DATED 28.10.2026 ISSUED BY THE 3RD RESPONDENT**
Exhibit P6	**A TRUE COPY OF THE SUMMONS DATED 28.10.2026, WITH THE LIST OF DOCUMENTS TO BE PRODUCED, ISSUED BY THE 3RD RESPONDENT**
Exhibit P7	**A TRUE COPY OF THE FRESH CRL.M.P. (UNNUMBERED) IN CRIME NO. 734/2026 BEFORE THE JUDICIAL FIRST-CLASS MAGISTRATE COURT, KALAMASSERY**
Exhibit P8	**A TRUE COPY OF THE REPRESENTATION DATED 05.11.2026 SUBMITTED BY THE PETITIONER TO THE RESPONDENTS**