

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 28TH DAY OF JUNE 2019 / 7TH ASHADHA, 1941

WP(C).No.17597 of 2019

PETITIONER:

ARUN RAJ PILLAI
AGED 30 YEARS
S/O.M.K.RAJENDRAN PILLAI, RESIDING AT RAJAVALSOM,
PANANGADU P.O., KULANADA, PANDALAM, PATHANAMTHITTA-
689 503.

BY ADVS.
SRI.S.MUHAMMED HANEEFF
SRI.M.H.ASIF ALI
SMT.SHAIMA VAHAB

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE, KOLLAM,
KARBALA JUNCTION, KOLLAM-691 001.
- 2 DEPUTY DIRECTOR OF INCOME TAX (INV), KOLLAM,
KARBALA JUNCTION, KOLLAM-691 001.
- 3 THE PRINCIPAL COMMISSIONER OF INCOME TAX(CENTRAL),
I.S.PRESS ROAD, KOCHI-682 031.

BY ADV.THUSHARA JAMES, GOVT. PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
28.06.2019, ALONG WITH WP(C).17594/2019, WP(C).17602/2019,
WP(C).17640/2019, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 28TH DAY OF JUNE 2019 / 7TH ASHADHA, 1941

WP(C) .No.17594 of 2019

PETITIONER:

VALSALA RAJ
AGED 57 YEARS
W/O. M.K. RAJENDRAN PILLAI, RESIDING AT RAJAVALSOM,
PANANGADU P.O, KULANADA, PANDALAM,
PATHANAMTHITTA-689 503

BY ADVS.
SRI.S.MUHAMMED HANEEFF
SRI.M.H.ASIF ALI

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE, KOLLAM, KARBALA JUNCTION,
KOLLAM-691 001
- 2 DEPUTY DIRECTOR OF INCOME TAX (INV)
KOLLAM, KARABALA JUNCTION, KOLLAM-691 001
- 3 THE PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) ,
I.S. PRESS ROAD, KOCHI-682 031

BY ADV.THUSHARA JAMES, GOVT. PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
28.06.2019, ALONG WITH WP(C) .17640/2019, WP(C) .17602/2019,
WP(C) .17597/2019, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 28TH DAY OF JUNE 2019 / 7TH ASHADHA, 1941

WP(C) .No.17602 of 2019

PETITIONER:

- 1 VARUN RAJ
 AGED 32 YEARS
 S/O.M.K.RAJENDRAN PILLAI, RESIDNG AT 'RAJAVALSOM,
 PANANGADU.P.O, KULANADA,
 PANDALAM PATHANAMTHITTA-689503
- 2 DEPUTY DIRECTOR OF INCOME TAX (INV) ,
 KOLLAM KARABALA JUNCTION, KOLLAM-691001

 BY ADVS.
 SRI.S.MUHAMMED HANEEFF
 SRI.M.H.ASIF ALI

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER OF INCOME TAX
 CENTRAL CIRCLE, KOLLAM, KARBALA JUNCTION, KOLLAM-
 691001
- 2 DEPUTY DIRECTOR OF INCOME TAX(INV) ,
 KOLLAM KARABALA JUNCTION, KOLLAM-691001
- 3 THE PRINCIPAL COMMISSIONER OF INCOME TAX(CENTRAL) ,
 I.S.PRESS ROAD, KOCHI-682031

BY ADV.THUSHARA JAMES, GOVT. PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 28.06.2019, ALONG WITH WP(C) .17640/2019, WP(C) .17594/2019, WP(C) .17597/2019, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 28TH DAY OF JUNE 2019 / 7TH ASHADHA, 1941

WP(C) .No.17640 of 2019

PETITIONER:

M.K.RAJENDRAN PILLAI,
AGED 67 YEARS
S/O.PILLAI, RESIDING AT RAJAVALSOM, PANANGADU P.O.,
KULANADA, PANDALAM, PATHANAMTHITTA -689 503.

BY ADVS.
SRI.S.MUHAMMED HANEEFF
SRI.M.H.ASIF ALI

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE, KOLLAM, KARBALA JUNCTION,
KOLLAM - 691001.
- 2 DEPUTY DIRECTOR OF INCOME TAX (INV) ,
KOLLAM KARABALA JUNCTION, KOLLAM - 691 001.
- 3 THE PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) ,
I.S.PRESS ROAD,KOCHI - 682 031.

BY ADV.THUSHARA JAMES, GOVT. PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
28.06.2019, ALONG WITH WP(C).17602/2019, WP(C).17594/2019,
WP(C).17597/2019, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

JUDGMENT

The petitioners, the assesseees under the Income Tax Act, aggrieved by the provisional attachment order under Section 281(B) of Income Tax Act, 1961, approached the Principal Commissioner of Income Tax (General) with Ext.P7 to lift the attachment order or to modify the order of attachment. Petitioners' allegation is that on account of the attachment, they are unable to do any business. Petitioners also submit that attachment order is illegal.

In the light of Ext.P7, there shall be a direction to the 3rd respondent to take appropriate decision on Ext.P7, within a period of one month, after issuing notice to the petitioners and after affording an opportunity of being heard.

These writ petitions are disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE

JUDGE

APPENDIX OF WP(C) 17597/2019

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	A TRUE COPY OF THE COMMON ORDER DATED 29.03.2019 IN WP(C)NO.35(K)/2019 AND CONNECTED CASES ON THE FILES OF THE HON'BLE GAUHATI HIGH COURT, KOHIMA BENCH.
EXHIBIT P2	A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2012-13.
EXHIBIT P2 A	A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2013-14.
EXHIBIT P2 B	A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2014-15.
EXHIBIT P2 C	A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2015-16.
EXHIBIT P2 D	A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2016-17.
EXHIBIT P2 E	A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2017-18.
EXHIBIT P3	A TRUE COPY OF THE ORDER BEARING NO.AHCPR2712F/281B/AIT/CC/KLM/18-19 DATED 17.09.2018 PERTAINING TO PROPERTIES OF THE PETITIONER COVERED BY DOCUMENT NO.1564/2011.
EXHIBIT P3 A	A TRUE COPY OF THE ORDER BEARING NO.AHCPR2712F/281B/AIT/CC/KLM/18-19 DATED 17.09.2018 PERTAINING TO PROPERTIES OF THE PETITIONER COVERED BY DOCUMENT NO.463/2016 & OTHER.
EXHIBIT P3 B	A TRUE COPY OF THE ORDER BEARING NO.AHCPR2712F/281B/AIT/CC/KLM/18-19 DATED 17.09.2018 PERTAINING TO PROPERTIES OF THE PETITIONER COVERED BY DOCUMENT NO.194/1/10

& OTHER.

- EXHIBIT P3 C A TRUE COPY OF THE ORDER BEARING
NO.AHCPR2712F/281B/AIT/CC/KLM/18-19 DATED
17.09.2018 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT
NO.2425/2006-07.
- EXHIBIT P3 D A TRUE COPY OF THE ORDER BEARING
NO.AHCPR2712F/281B/AIT/CC/KLM/18-19 DATED
17.09.2018 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT
NO.1585/2014.
- EXHIBIT P3 E A TRUE COPY OF THE ORDER BEARING
NO.AHCPR2712F/281B/AIT/CC/KLM/18-19 DATED
17.09.2018 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.362/2015.
- EXHIBIT P3 F A TRUE COPY OF THE ORDER BEARING
NO.AHCPR2712F/281B/AIT/CC/KLM/18-19 DATED
17.09.2018 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.692/2014.
- EXHIBIT P3 G A TRUE COPY OF THE ORDER BEARING
NO.AHCPR2712F/281B/AIT/CC/KLM/18-19 DATED
17.09.2018 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.2979/2015
& OTHER.
- EXHIBIT P3 H A TRUE COPY OF THE ORDER BEARING
NO.AHCPR2712F/281B/AIT/CC/KLM/18-19 DATED
17.09.2018 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.2778/2015
& OTHER.
- EXHIBIT P3 I A TRUE COPY OF THE ORDER BEARING
NO.AHCPR2712F/281B/AIT/CC/KLM/18-19 DATED
17.09.2018 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.57/92 &
OTHER.
- EXHIBIT P3 J A TRUE COPY OF THE ORDER BEARING
NO.AHCPR2712F/281B/AIT/CC/KLM/18-19 DATED
17.09.2018 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.2423/2015
& OTHER.
- EXHIBIT P3 K A TRUE COPY OF THE ORDER BEARING

NO.AHCPR2712F/281B/AIT/CC/KLM/18-19 DATED
17.09.2018 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.586/2016.

EXHIBIT P3 L

A TRUE COPY OF THE ORDER BEARING
NO.AHCPR2712F/281B/AIT/CC/KLM/18-19 DATED
17.09.2018 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.3387/12 &
OTHER.

EXHIBIT P3 M

A TRUE COPY OF THE ORDER BEARING
NO.AHCPR2712F/281B/AIT/CC/KLM/18-19 DATED
17.09.2018 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.944/15 &
OTHER.

EXHIBIT P4

A TRUE COPY OF THE ORDER BEARING
NO.DDIT/INV/KLM/MKR/18-18 DATED 03.10.2017
PERTAINING TO THE PROPERTIES AT BANGALORE
COVERED BY DOCUMENT NO.3826/2013-14.

EXHIBIT P4 A

A TRUE COPY OF THE ORDER BEARING
NO.DDIT/INV/KLM/MKR/18-18 DATED 03.10.2017
PERTAINING TO THE PROPERTIES AT BANGALORE
COVERED BY DOCUMENT NO.2425/2006-07 &
25807/2006-07.

EXHIBIT P4 B

A TRUE COPY OF THE ORDER BEARING
NO.DDIT/INV/KLM/MKR/18-18 DATED 03.10.2017
PERTAINING TO THE PROPERTIES AT BANGALORE
COVERED BY DOCUMENT NO.6036/2008-09 &
1445/2009-10.

EXHIBIT P5

THE ACKNOWLEDGMENT OF DECLARATION UNDER
SECTION 183 OF THE FINANCE ACT, 2016 WHICH
INCLUDE THE DESCRIPTION OF THE PROPERTIES.

EXHIBIT P6

THE DETAILS OF THE PAYMENT EFFECTED ON
VARIOUS DATES, BY THE PETITIONER AND OTHER
FAMILY MEMBERS.

EXHIBIT P7

A TRUE COPY OF THE PETITION DATED
22.05.2019 SUBMITTED BY THE PETITIONER
BEFORE THE 3RD RESPONDENT.

APPENDIX OF WP(C) 17594/2019

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	A TRUE COPY OF THE COMMON ORDER DT. 29.03.2019 IN W.P. (C) NO. 35(K)/2019 AND CONNECTED CASES ON THE FILES OF THE HON'BLE GAUHATI HIGH COURT, KOHIMA BENCH.
EXHIBIT P2	A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2012-13.
EXHIBIT P2 A	A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2013-14.
EXHIBIT P2 B	A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2014-15.
EXHIBIT P2 C	A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2015-16
EXHIBIT P2 D	A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2016-17
EXHIBIT P2 E	A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2017-18.
EXHIBIT P3	A TRUE COPY OF THE ORDER BEARING NO. ACAPR8941B/AIT/CC/KLM/18-19 DT. 17.09.18 PERTAINING TO PROPERTIES OF THE PETITIONER COVERED BY DOCUMENT NO. 587/16
EXHIBIT P3 A	A TRUE COPY OF THE ORDER BEARING NO. ACAPR8941B/281B/AIT/CC/KLM/18-19 DT. 17.09.18 PERTAINING TO PROPERTIES OF THE PETITIONER COVERED BY DOCUMENT NO. N.DL-24269163089024M.
EXHIBIT P3 B	A TRUE COPY OF THE ORDER BEARING NO. ACAPR8941B/281B/AIT/CC/KLM/18-19 DT. 17.09.18 PERTAINING TO PROPERTIES OF THE PETITIONER COVERED BY DOCUMENT NO. 182/2014 AND OTHER.

- EXHIBIT P3 C A TRUE COPY OF THE ORDER BEARING NO.
ACAPR8941B/281B/AIT/CC/KLM/18-19 DT.
17.09.18 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.
1593/2012
- EXHIBIT P3 D A TRUE COPY OF THE ORDER BEARING NO.
ACAPR8941B/281B/AIT/CC/KLM/18-19 DT.
17.09.18 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.
2483/2008 AND OTHER.
- EXHIBIT P3 E A TRUE COPY OF THE ORDER BEARING NO.
ACAPR8941B/281B/AIT/CC/KLM/18-19 DT.
17.09.18 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO. 302/13
AND OTHER.
- EXHIBIT P3 F A TRUE COPY OF THE ORDER BEARING NO.
ACAPR8941B/281B/AIT/CC/KLM/18-19 DT.
17.09.18 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO. 2122/88
AND OTHER.
- EXHIBIT P3 G A TRUE COPY OF THE ORDER BEARING NO.
ACAPR8941B/281B/AIT/CC/KLM/18-19 DT.
17.09.18 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.
1445/2009 AND OTHER.
- EXHIBIT P4 A TRUE COPY OF THE ORDER BEARING NO.
DDIT/INV/KLM/MKR/17-18 DT. 03.10.17
PERTAINING TO THE PROPERTIES AT BANGALORE
COVERED BY DOCUMENT NO. 3826/2013-14.
- EXHIBIT P4 A A TRUE COPY OF THE ORDER BEARING NO.
DDIT/INV/KLM/MKR/17-18 DT. 03.10.17
PERTAINING TO THE PROPERTIES AT BANGALORE
COVERED BY DOCUMENT NO. 2425/2006-07 AND
25807/2006-07
- EXHIBIT P4 B A TRUE COPY OF THE ORDER BEARING NO.
DDIT/INV/KLM/MKR/17-18 DT. 03.10.17
PERTAINING TO THE PROPERTIES AT BANGALORE
COVERED BY DOCUMENT NO. 6036/2008-09 AND
1445 /2009-10
- EXHIBIT P5 THE ACKNOWLEDGMENT OF DECLARATION U/S 183

OF FINANCE ACT, 2016 WHICH INCLUDES THE
DESCRIPTION OF THE PROPERTIES.

EXHIBIT P6

THE DETAILS OF THE PAYMENT EFFECTED ON
VARIOUS DATES, BY THE PETITIONER AND OTHER
FAMILY MEMBERES.

EXHIBIT P7

A TRUE COPY OF THE PETITION DT. 22.05.2019
SUBMITTED BY THE PETITIONER BEFORE THE 3RD
RESPONDENT.

APPENDIX OF WP(C) 17602/2019

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	A TRUE COPY OF THE COMMON ORDER DATED 29.03.2019 IN WP(C)NO.35/2019 AND CONNECTED CASES ON THE FILES OF THE HON'BLE GAUHATI HIGH COURT, KOHIMA BENCH
EXHIBIT P2	A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2012-13
EXHIBIT P2 A	A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2013-14
EXHIBIT P2 B	A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2014-15
EXHIBIT P2 C	A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2015-16
EXHIBIT P2 D	A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2015-16
EXHIBIT P2 E	A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR ASSESSMENT YEAR 2017-18
EXHIBIT P3	A TRUE COPY OF THE ORDER BEARING NO.ACAPR8839E/281B/AIT/CC/KLM/18-19 DT 17.09.2018 PERTAINING TO PROPERTIES OF THE PETITIONER COVERED BY DOCUMENT NO.685/06 AND OTHER.
EXHIBIT P3 A	A TRUE COPY OF THE ORDER BEARING NO.ACAPR8839E/281B/AIT/CC/KLM/18-19 DT.17.09.18 PERTAINING TO PROPERTIES OF THE PETITIONER COVERED BY DOCUMENT NO.361/15
EXHIBIT P3 B	A TRUE COPY OF THE ORDER BEARING NO.ACAPR8839E/281B/AIT/CC/KLM/18-19 DT.17.09.18 PERTAINING TO PROPERTIES OF THE PETITIONER COVERED BY DOCUMENT NO.1040/16

EXHIBIT P3 C A TRUE COPY OF THE ORDER BEARING
NO.ACAPR8839E/281B/AIT/CC/KLM/18-19
DT.17.09.18 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.IN-DL-
26345648582334M.

EXHIBIT P3 D A TRUE COPY OF THE ORDER BEARING
NO.ACAPR8839E/281B/AIT/CC/KLM/18-19
DT.17.09.18 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.2918/16

EXHIBIT P3 E A TRUE COPY OF THE ORDER BEARING
NO.ACAPR8839E/281B/AIT/CC/KLM/18-19
DT.17.09.18 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT 2320/11 AND
OTHER.

EXHIBIT P3 F A TRUE COPY OF THE ORDER BEARING
NO.ACAPR8839E/281B/AIT/CC/KLM/18-19
DT.17.09.18 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.93/13.

EXHIBIT P3 G A TRUE COPY OF THE ORDER BEARING
NO.ACAPR8839E/281B/AIT/CC/KLM/18-19
DT.17.09.18 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.949/10.

EXHIBIT P3 H A TRUE COPY OF THE ORDER BEARING
NO.ACAPR8839E/281B/AIT/CC/KLM/18-19
DT.17.09.18 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.853/12

EXHIBIT P3 I A TRUE COPY OF THE ORDER BEARING
NO.ACAPR8839E/281B/AIT/CC/KLM/18-19
DT.17.09.18 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.889/10.

EXHIBIT P3 J A TRUE COPY OF THE ORDER BEARING
NO.ACAPR8839E/281B/AIT/CC/KLM/18-19
DT.17.09.18 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.693/14

EXHIBIT P3 K A TRUE COPY OF THE ORDER BEARING
NO.ACAPR8839E/281B/AIT/CC/KLM/18-19
DT.17.09.18 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.2069/16

EXHIBIT P3 L A TRUE COPY OF THE ORDER BEARING
NO.ACAPR8839E/281B/AIT/CC/KLM/18-19

DT.17.09.18 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.1635/14

EXHIBIT P3 M A TRUE COPY OF THE ORDER BEARING
NO.ACAPR8839E/281B/AIT/CC/KLM/18-19
DT.17.09.18 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.1060/10

EXHIBIT P3 N A TRUE COPY OF THE ORDER BEARING
NO.ACAPR8839E/281B/AIT/CC/KLM/18-19
DT.17.09.18 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.193/04

EXHIBIT P3 O A TRUE COPY OF THE ORDER BEARING
NO.ACAPR8839E/281B/AIT/CC/KLM/18-19
DT.17.09.18 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.585/16

EXHIBIT P3 P A TRUE COPY OF THE ORDER BEARING
NO.ACAPR8839E/281B/AIT/CC/KLM/18-19
DT.17.09.18 PERTAINING TO PROPERTIES OF THE
PETITIONER COVERED BY DOCUMENT NO.977/16
AND OTHER

EXHIBIT P4 A TRUE COPY OF THE ORDER BEARING
NO.DDIT/INV/KLM/MKR/17-18 DT.03.10.17
PERTAINING TO THE PROPERTIES AT BANGALORE
COVERED BY DOCUMENT NO.3826/2013-14

EXHIBIT P4 A A TRUE COPY OF THE ORDER BEARING
NO.DDIT/INV/KLM/MKR/17-18 DT 03.10.17
PERTAINING TO THE PROPERTIES AT BANGALORE
COVERED BY DOCUMENT 2425/2006-07 AND
25807/2006-07

EXHIBIT P4 B A TRUE COPY OF THE ORDER BEARING
NO.DDIT/INV/KLM/MKR/17-18 DT 03.10.17
PERTAINING TO THE PROPERTIES AT BANGALORE
COVERED BY DOCUMENT NO.6036/2005-09 AND
1445/2009-10

EXHIBIT P5 THE ACKNOWLEDGMENT OF DECLARATION U/S 183
OF THE FINANCE ACT, 2016 WHICH INCLUDES THE
DESCRIPTION OF THE PROPERTIES

EXHIBIT P6 THE DETAILS OF THE PAYMENT EFFECTED ON
VARIOUS DATED, BY THE PETITIONER AND OTHER
FAMILY MEMBERS

WP(C) 17597/2019 , WP(C) .17594/2019 , WP(C) .17602/2019 , WP(C) .17640/2019

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SUBMITTED BY THE PETITIONER BEFORE THE 3RD
RESPONDENT

APPENDIX OF WP(C) 17640/2019

PETITIONER'S/S EXHIBITS:

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|--------------|--|
| EXHIBIT P1 | A TRUE COPY OF THE COMMON ORDER DT. 29/3/2019 IN WP(C) NO.35(K)/2019 & CONNECTED CASES ON THE FILES OF THE HON'BLE GAUHATI HIGH COURT, KOHIMA BENCH. |
| EXHIBIT P2 | A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2012-13. |
| EXHIBIT P2 A | A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2013-14. |
| EXHIBIT P2 B | A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2014-15. |
| EXHIBIT P2 C | A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2015-16. |
| EXHIBIT P2 D | A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2016-17. |
| EXHIBIT P2 E | A TRUE COPY OF THE IT RETURN ACKNOWLEDGMENT ISSUED TO THE PETITIONER FOR THE ASSESSMENT YEAR 2017-18. |
| EXHIBIT P3 | A TRUE COPY OF THE ORDER BEARING NO.AGJPR7612L/281B/ACIT/CC/KLM/18-19 DT. 20/08/18 PERTAINING TO PROPERTIES OF THE PETITIONER COVERED BY DOCUMENT NO.698/15 & OTHER. |
| EXHIBIT P3 A | A TRUE COPY OF THE ORDER BEARING NO.AGJPR7612L/2281B/ACIT/CC/KLM/18-19 DT.20/08/18 PERTAINING TO PROPERTIES OF THE PETITIONER COVERED BY DOCUMENT NO.130/14 & OTHER. |
| EXHIBIT P3 B | A TRUE COPY OF THE ORDER BEARING NO.AGJPR7612L/281B/ACIT/CC/KLM/18-19 |

DT.20/08/18 PERTAINING TO PROPERTIES OF THE PETITIONER COVERED BY DOCUMENT NO.495/09 & ANOTHER.

EXHIBIT P3 C A TRUE COPY OF THE ORDER BEARING
NO.AGJPR7612L/281B/ACIT/CC/KLM/18-19
DT.20/08/18 PERTAINING TO PROPERTIES OF THE PETITIONER COVERED BY DOCUMENT NO.3167/13.

EXHIBIT P3 D A TRUE COPY OF THE ORDER BEARING
NO.AGJPR7612L/281B/ACIT/CC/KLM/18-19
DT.20/08/18 PERTAINING TO PROPERTIES OF THE PETITIONER COVERED BY DOCUMENT NO.132/2015.

EXHIBIT P3 E A TRUE COPY OF THE ORDER BEARING
NO.AGJPR7612L/281B/ACIT/CC/KLM/18-19
DT.20/08/18 PERTAINING TO PROPERTIES OF THE PETITIONER COVERED BY DOCUMENT NO.1925/15 & ANOTHER.

EXHIBIT P3 F A TRUE COPY OF THE ORDER BEARING
NO.AGJPR7612L/281B/ACIT/CC/KLM/18-19
DT.20/08/18 PERTAINING TO PROPERTIES OF THE PETITIONER COVERED BY DOCUMENT NO.498/14.

EXHIBIT P3 G A TRUE COPY OF THE ORDER BEARING
NO.AGJPR7612L/281B/ACIT/CC/KLM/18-19
DT.20/08/18 PERTAINING TO PROPERTIES OF THE PETITIONER COVERED BY DOCUMENT NO.1712/13 & OTHER.

EXHIBIT P3 H A TRUE COPY OF THE ORDER BEARING
NO.AGJPR7612L/281B/ACIT/CC/KLM/18-19
DT.20/08/18 PERTAINING TO PROPERTIES OF THE PETITIONER COVERED BY DOCUMENT NO.584/16.

EXHIBIT P3 I A TRUE COPY OF THE ORDER BEARING
NO.AGJPR7612L/281B/ACIT/CC/KLM/18-19
DT.20/08/18 PERTAINING TO PROPERTIES OF THE PETITIONER COVERED BY DOCUMENT NO.312/14.

EXHIBIT P4 A TRUE COPY OF THE ORDER BEARING
NO.DDIT/INV/KLM/MKR/17-18 DT. 03/10/17
PERTAINING TO THE PROPERTIES AT BANGALORE COVERED IN DOCUMENT NO.3826/2013-14.

EXHIBIT P4 A A TRUE COPY OF THE ORDER BEARING
NO.DDIT/INV/KLM/MKR/17-18 DT. 03/10/17
PERTAINING TO THE PROPERTIES AT BANGALORE

COVERED BY DOCUMENT NO.2425/2006-07 &
25807/2006-07.

EXHIBIT P4 B

A TRUE COPY OF THE ORDER BEARING
NO.DDIT/INV/KLM/MKR/17-18 DT. 03/10/17
PERTAINING TO THE PROPERTIES AT BANGALORE
COVERED BY DOCUMENT NO.6036/2008-09 &
1445/2009-10.

EXHIBIT P5

THE ACKNOWLEDGMENT OF DECLARATION U/S 183
OF THE FINANCE ACT, 2016 WHICH INCLUDES THE
DESCRIPTION OF THE PROPERTIES.

EXHIBIT P6

THE DETAILS OF THE PAYMENT EFFECTED ON
VARIOUS DATES, BY THE PETITIONER AND OTHER
FAMILY MEMBERS.

EXHIBIT P7

A TRUE COPY OF THE PETITION DT. 22/05/2019
SUBMITTED BY THE PETITIONER BEFORE THE 3RD
RESPONDENT.