

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C) .No. 35643 of 2018

PETITIONER:

M/S.M.K.STEELS
MANIYERI, PARA ROAD,
VENGODI, KANJIKODE P.O, PALAKKAD,
REPRESENTED BY ITS MANAGING PARTNER,
SRI ANAS KUNDERI

BY ADV. SRI.SOJAN JAMES

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER
SPECIAL CIRCLE,
STATE GOODS AND SERVICE TAX DEPARTMENT,
MALAPPURAM - 676 505
- 2 THE COMMISSIONER,
STATE GOODS AND SERVICE TAX DEPARTMENT,
THIRUVANANTHAPURAM-695 001.
- 3 THE SECRETARY,
TAXES DEPARTMENT, GOVERNMENT OF KERALA,
THIRUVANANTHAPURAM-695 001.
- 4 CENTRAL BOARD OF EXCISE AND CUSTOMS,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NEW DELHI-1109001.

AAG SRI.K.K. RAVINDRANATH., SPL. GP. SRI. C.E.
UNNIKRISHNAN., GP DR. THUSHARA JAMES.,
SR. SC SRI. SREELAL WARRIER
BY ADV. SMT.SHEELA DEVI.I., SC, CENTRAL BOARD OF
EXCISE AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
31.01.2019, ALONG WITH WP(C).29044/2018, WP(C).29241/2018,
WP(C).29245/2018, WP(C).30642/2018, WP(C).31444/2018,
WP(C).31642/2018, WP(C).31644/2018, WP(C).32241/2018,
WP(C).32841/2018, WP(C).32844/2018, WP(C).33242/2018,
WP(C).33442/2018, WP(C).33443/2018, WP(C).34444/2018,
WP(C).34645/2018, WP(C).35444/2018, WP(C).35844/2018,
WP(C).36243/2018, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

WP(C).No. 35643 of 2018 & CON. CASES

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 29044 of 2018

PETITIONER:

MALABAR TECH, GOVT CONTRACTOR
VICTORY TOWER, KACHERIPPADI, MANJERI P.O.,
MALAPPURAM
REPRESENTED BY N. ABDUL RAFEEQUE, MG. PARTNER

BY ADVS.
P.S. SOMAN PULLADAN
SMT.T.RADHAMANY

RESPONDENTS:

- 1 STATE TAX OFFICER-I (WORKS CONTRACT)
OFFICE OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, MALAPPURAM 676 505
- 2 THE COMMISSIONER, STATE GOODS AND SERVICE TAX
DEPARTMENT, TAX TOWER, KARAMANA P.O.,
THIRUVANANTHAPURAM-695 001
- 3 THE SECRETARY ,
TAXES DEPARTMENT, GOVERNMENT OF KERALA,
SECRETARIAT, THIRUVANANTHAPURAM, 695 001
- 4 CENTRAL BOARD OF EXCISE AND CUSTOMS,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NEW DELHI-110 001
- 5 ASSISTANT COMMISSIONER OF
STATE TAX, STATE GOODS AND SERVICE TAX DEPARTMENT
MALAPPURAM AT MANJERI 676 121

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E.
UNNIKRISHNAN., GP DR. THUSHARA JAMES.,
SR. SC SRI SREELAL WARRIER, CENTRAL BOARD OF EXCISE
AND CUSTOMS

WP(C).No. 35643 of 2018 & CON. CASES

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 31.01.2019, ALONG WITH WP(C).29241/2018, WP(C).35444/2018, WP(C).34645/2018, WP(C).36243/2018, WP(C).35844/2018, WP(C).35643/2018, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 35643 of 2018 & CON. CASES

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 29241 of 2018

PETITIONER:

AAVISHKAR DECORS
KAITHARATH BUILDINGS,35/219IF, SOUTH PIPE LINE
ROAD, KARANAKODAM,PALARIVATTOM,
ERNAKULAM PIN-682025 (REPRESENTED BY THE MANAGING
PARTNER SWARAN SING)

BY ADVS.
SRI.K.N.SREEKUMARAN
SRI.N.SANTHOSHKUMAR
SRI.P.J.ANILKUMAR

RESPONDENTS:

- 1 STATE TAX OFFICER
STATE GOODS AND SERVICES TAX DEPARTMENT,1SDT
CIRCLE,CIVIL STATION,KAKKAND,KOCHI-682 030
- 2 COMMISSIONER OF STATE TAXES,
TAX TOWER,KARAMANA,THIRUVANANTHAPURAM-695 002
- 3 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO TAXES,
SECRETARIAT, THIRUVANANTHAPURAM-695 002

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E.
UNNIKRISHNAN., GP DR. THUSHARA JAMES.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
31.01.2019, ALONG WITH WP(C).29044/2018, WP(C).35444/2018,
WP(C).34645/2018, WP(C).36243/2018, WP(C).35844/2018,
WP(C).35643/2018, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

WP(C).No. 35643 of 2018 & CON. CASES

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 29245 of 2018

PETITIONER:

M.M. CHICKEN STALL,
PATHITHAZHA, THOTTUMUKKAM, REPRESENTED BY ITS
PROPRIETOR, MUHAMMED.

BY ADV. M.K. HAJARA

RESPONDENTS:

- 1 STATE TAX OFFICER,
FOURTH CIRCLE, S.G.S.T DEPARTMENT,
KOZHIKODE-673 020.
- 2 THE STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO TAXES, SECRETARIAT,
THIRUVANANTHAPURAM-695 001.
- 3 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI-110 001.
- 4 THE UNION OF INDIA,
REPRESENTED BY ITS PRINCIPAL SECRETARY, MINISTRY OF
FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW
DELHI-110 001.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E.
UNNIKRISHNAN., GP DR. THUSHARA JAMES.,
ADDL. SOLICITOR GENERAL SRI.K.M. NATRAJ., CGC.,
JAISHANKAR V. NAIR.,
SR. SC SRI SREELAL WARRIER, CENTRAL BOARD OF EXCISE
AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
31.01.2019, ALONG WITH WP(C).34444/2018, WP(C).33443/2018,
WP(C).33442/2018, WP(C).33242/2018, WP(C).32844/2018,

WP(C).No. 35643 of 2018 & CON. CASES

WP(C).32841/2018, WP(C).32241/2018, WP(C).31644/2018,
WP(C).31642/2018, WP(C).31444/2018, WP(C).30642/2018, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 35643 of 2018 & CON. CASES

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 30642 of 2018

PETITIONER:

MANJEESH MOHANAN,
AGED 41 YEARS
PROPRIETOR, M/S. PLANET CONSTRUCTION AND INTERIORS,
TC 11/1698/4, NANDANCODE, THIRUVANANTHAPURAM.

BY ADVS.
SRI.P.S.SOMAN
SRI.K.SUNDAR
SMT.T.RADHAMANY
V.SATHEESH

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER,
(WORKS CONTRACT), STATE GOODS AND SERVICE TAX
DEPARTMENT, TAX TOWER, KARAMANA P.O,
THIRUVANANTHAPURAM-695 002.
 - 2 THE COMMISSIONER,
STATE GOODS AND SERVICE TAX DEPARTMENT, TAX TOWER,
KARAMANA P.O, THIRUVANANTHAPURAM-695 002.
 - 3 THE SECRETARY,
TAXES DEPARTMENT, GOVERNMENT OF KERALA,
SECRETARIAT, THIRUVANANTHAPURAM-695 001.
 - 4 CENTRAL BOARD OF EXCISE AND CUSTOMS,
DEPARTMENT OF INDIA, NEW DELHI-110 001.
- ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E.
UNNIKRISHNAN., GP DR. THUSHARA JAMES.
SR. SC SRI SREELAL WARRIER, CENTRAL BOARD OF EXCISE
AND CUSTOMS

WP(C).No. 35643 of 2018 & CON. CASES

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 31.01.2019, ALONG WITH WP(C).34444/2018, WP(C).33443/2018, WP(C).33442/2018, WP(C).33242/2018, WP(C).32844/2018, WP(C).32841/2018, WP(C).32241/2018, WP(C).31644/2018, WP(C).31642/2018, WP(C).31444/2018, WP(C).29245/2018, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 35643 of 2018 & CON. CASES

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 31444 of 2018

PETITIONER:

EXCEL AUTOMOBILES
NEAR TRAINING SCHOOL, THANA ,KANNUR-670 012,
REPRESENTED BY ITS MANAGING PARTNER.

BY ADV. SRI.RAJESH NAMBIAR

RESPONDENTS:

- 1 STATE TAX OFFICER
III CIRCLE, STATE GOODS AND SERVICE TAX DEPARTMENT,
KANNUR-670 012
 - 2 THE COMMISSIONER
STATE GOODS AND SERVICE TAX DEPARTMENT,
THIRUVANANTHAPURAM - 695 001.
 - 3 STATE OF KERALA
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT,
GOVT. SECRETARIAT, THIRUVANANTHAPURAM - 695 001.
- ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E.
UNNIKRISHNAN., GP DR. THUSHARA JAMES.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
31.01.2019, ALONG WITH WP(C).34444/2018, WP(C).33443/2018,
WP(C).33442/2018, WP(C).33242/2018, WP(C).32844/2018,
WP(C).32841/2018, WP(C).32241/2018, WP(C).31644/2018,
WP(C).31642/2018, WP(C).30642/2018, WP(C).29245/2018, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 35643 of 2018 & CON. CASES

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 31642 of 2018

PETITIONER:

TNR PETROLEUM,
NH 212, VELLARAMKUNNU, KALPETTA, WAYANAD-673 121,
REPRESENTED BY ITS MANAGING PARTNER SASIKUMAR
MARIVEETIL.

BY ADVS.
SRI.C.S.ARUN SHANKAR
SRI.S.SHYAM KUMAR
SRI.T.G.MADHAVANUNNI

RESPONDENTS:

- 1 THE COMMISSIONER OF COMMERCIAL TAXES
THIRUVANANTHAPURAM-695 033.
- 2 THE STATE GOODS AND SERVICES TAXES OFFICER,
SGST DEPARTMENT, KALPETTA, WAYANAD-673 121.
- 3 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, UNION
OF INDIA, NEW DELHI-110 001.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E.
UNNIKRISHNAN., GP DR. THUSHARA JAMES.,
ADDL. SOLICITOR GENERAL SRI.K.M. NATRAJ., CGC.,
JAISHANKAR V. NAIR.,
SR. SC SRI SREELAL WARRIER, CENTRAL BOARD OF EXCISE
AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
31.01.2019, ALONG WITH WP(C).34444/2018, WP(C).33443/2018,
WP(C).33442/2018, WP(C).33242/2018, WP(C).32844/2018,
WP(C).32841/2018, WP(C).32241/2018, WP(C).31644/2018,
WP(C).31444/2018, WP(C).30642/2018, WP(C).29245/2018, THE COURT

WP(C).No. 35643 of 2018 & CON. CASES

ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 31644 of 2018

PETITIONER:

DENHO ENTERPRISES
KARIAMBADI, WAYANAD, REPRESENTED BY ITS MANAGING
PARTNER, PRAJEESH.V.T

BY ADVS.
SMT.M.K.HAJARA
SRI.C.RAMACHANDRAN

RESPONDENTS:

- 1 STATE TAX OFFICER
S.G.S.T DEPARTMENT,
KALPETTA-673 121.
- 2 THE STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO TAXES,
SECRETARIAT, THIRUVANANTHAPURAM-695 001.
- 3 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI-110 001.
- 4 THE UNION OF INDIA,
REPRESENTED BY ITS PRINCIPAL SECRETARY, MINISTRY OF
FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW
DELHI-110 001.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E.
UNNIKRISHNAN., GP DR. THUSHARA JAMES.,
ADDL. SOLICITOR GENERAL SRI.K.M. NATRAJ., CGC.,
JAISHANKAR V. NAIR.,
SR. SC SRI SREELAL WARRIER, CENTRAL BOARD OF EXCISE
AND CUSTOMS

WP(C).No. 35643 of 2018 & CON. CASES

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 31.01.2019, ALONG WITH WP(C).34444/2018, WP(C).33443/2018, WP(C).33442/2018, WP(C).33242/2018, WP(C).32844/2018, WP(C).32841/2018, WP(C).32241/2018, WP(C).31642/2018, WP(C).31444/2018, WP(C).30642/2018, WP(C).29245/2018, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 35643 of 2018 & CON. CASES

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 32241 of 2018

PETITIONER:

M/S. JAY BEE TRADERS
SILVER CASTLE BUILDING, ERNAKULAM ROAD, ALUVA
REPRESENTED BY ITS MANAGING PARTNER P.O. BABY

BY ADVS.
SRI.K.MANOJ CHANDRAN
SRI.S.A.MANSOOR

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER
DEPT. OF COMMERCIAL TAXES SPECIAL CIRCLE
MATTANCHERRY AT ALUVA-683 101
- 2 THE DEPUTY COMMISSIONER OF COMMERCIAL TAXES/
STATE TAX STATE GOODS AND SERVICES TAX,
MATTANCHERRY-682 002
- 3 THE COMMISSIONER
STATE GOODS AND SERVICE TAX DEPARTMENT,
THIRUVANANTHAPURAM-695 001
- 4 STATE OF KERALA
REPRESENTED BY SECRETARY TO TAXES, FINANCE
DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM-695 001
- 5 UNION OF INDIA
REPRESENTED BY SECRETARY TO FINANCE, FINANCE
DEPARTMENT , NEW DELHI- 110 001

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E.
UNNIKRISHNAN., GP DR. THUSHARA JAMES.,
ADDL. SOLICITOR GENERAL SRI.K.M. NATRAJ., CGC.,
JAISHANKAR V. NAIR.

WP(C).No. 35643 of 2018 & CON. CASES

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 31.01.2019, ALONG WITH WP(C).34444/2018, WP(C).33443/2018, WP(C).33442/2018, WP(C).33242/2018, WP(C).32844/2018, WP(C).32841/2018, WP(C).31644/2018, WP(C).31642/2018, WP(C).31444/2018, WP(C).30642/2018, WP(C).29245/2018, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 35643 of 2018 & CON. CASES

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 32841 of 2018

PETITIONER:

M/S. PAVANAPURI BUILDERS
XXI/663J, 1ST FLOOR, SREELAKSHMI SHOPPING COMPLEX,
STATE, FORT, THRIPIUNITHURA 682301, ERNAKULAM
DISTRICT, REPRESENTED BY ITS EXECUTIVE PARTNER,
SRI.B.MADHAVAN NAIR

BY ADV. SRI.TOMSON T.EMMANUEL

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER OF STATE TAX
FORMERLY ASSISTANT COMMISSIONER (WORKS CONTRACT) ,
STATE GOODS AND SERVICE TAX DEPARTMENT, WORKS
CONTRACT, ERNAKULAM, COCHIN 682 018
- 2 INTELLIGENCE OFFICER (IB)
COMMERCIAL TAXES, MATTANCHERY AT ALUVA-683 101
ERNAKULAM DISTRICT
- 3 THE COMMISSIONER OF STATE TAX,
STATE GOODS AND SERVICES TAX DEPARTMENT,
TAX TOWER, KARAMANA P.O.,
THIRUVANANTHAPURAM-695 022
- 4 STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM-695 001
- 5 CENTRAL BOARD OF EXCISE AND CUSTOMS,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NEW DELHI- 110 001
- 6 UNION OF INDIA,
MINISTRY OF LAW AND JUSTICE (LEGISLATIVE
DEPARTMENT) GOVERNMENT OF INDIA, NEW DELHI-110 001

WP(C).No. 35643 of 2018 & CON. CASES

REPRESENTED BY, SECRETARY TO THE GOVERNMENT OF
INDIA

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E.
UNNIKRISHNAN., GP DR. THUSHARA JAMES.,
ADDL. SOLICITOR GENERAL SRI.K.M. NATRAJ., CGC.,
JAISHANKAR V. NAIR.,
SR. SC SRI SREELAL WARRIER, CENTRAL BOARD OF EXCISE
AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
31.01.2019, ALONG WITH WP(C).34444/2018, WP(C).33443/2018,
WP(C).33442/2018, WP(C).33242/2018, WP(C).32844/2018,
WP(C).32241/2018, WP(C).31644/2018, WP(C).31642/2018,
WP(C).31444/2018, WP(C).30642/2018, WP(C).29245/2018, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 35643 of 2018 & CON. CASES

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 32844 of 2018

PETITIONER:

BOBY MATHEW
AGED 45 YEARS
PROPRIETOR, M/S.ENNOVA TRADERS, 36/1850 A, B,
ST.FRANCIS CHURCH ROAD, KALOOR,
PALARIVATTOM, KOCHI - 682 025.

BY ADVS.
SRI.P.S.SOMAN
SMT.T.RADHAMANY

RESPONDENTS:

- 1 STATE TAX OFFICER
2ND CIRCLE, SGST DEPARTMENT, KALAMASSERY,
AT CIVIL STATION, KAKKANAD - 682 030.
- 2 THE COMMISSIONER
STATE GOODS AND SERVICE TAX DEPARTMENT, TAX TOWER,
KARAMANA . P.O., THIRUVANANTHAPURAM-695 002
- 3 THGE SECRETARY
TAXES DEPARTMENT, GOVERNMENT OF KERALA,
SECRETARIAT, THIRUVANANTHAPURAM-695 001
- 4 CENTRAL BOARD OF EXCISE AND CUSTOMS
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NEW DELHI-110001
- 5 INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES , CIVIL STATION, KAKKANAD,
ERNAKULAM-682 030

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E.
UNNIKRISHNAN., GP DR. THUSHARA JAMES.,
SR. SC SRI SREELAL WARRIER, CENTRAL BOARD OF EXCISE
AND CUSTOMS

WP(C).No. 35643 of 2018 & CON. CASES

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
31.01.2019, ALONG WITH WP(C).34444/2018, WP(C).33443/2018,
WP(C).33442/2018, WP(C).33242/2018, WP(C).32841/2018,
WP(C).32241/2018, WP(C).31644/2018, WP(C).31642/2018,
WP(C).31444/2018, WP(C).30642/2018, WP(C).29245/2018, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 35643 of 2018 & CON. CASES

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 33242 of 2018

PETITIONER:

SEA SHELL GYPSUM TRADING CO.,
PERAMBRA, KOZHIKODE DT., REPRESENTED BY ITS
PROPRIETRESS P.P.KADEEJA.

BY ADVS.
SRI.AJI V.DEV
SRI.ALAN PRIYADARSHI DEV
SRI.K.C.MOHANDAS
SMT.O.A.NURIYA

RESPONDENTS:

- 1 THE STATE TAX OFFICER,
S.G.S.T. DEPARTMENT, PERAMBRA,
KOZHIKODE DT. -673 004.
 - 2 THE STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO TAXES,
SECRETARIAT, THIRUVANANTHAPURAM-695 001.
 - 3 THE CENTRAL BOARD OF INDIRECT TAXES AND
CUSTOMS, REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF
REVENUE, NORTH BLOCK,NEW DELHI-110 001.
 - 4 THE UNION OF INDIA,
REPRESENTED BY ITS PRINCIPAL SECRETARY, MINISTRY OF
FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK,
NEW DELHI-110 001.
- ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E.
UNNIKRISHNAN., GP DR. THUSHARA JAMES.,
ADDL. SOLICITOR GENERAL SRI.K.M. NATRAJ., CGC.,
JAISHANKAR V. NAIR.,
SR. SC SRI SREELAL WARRIER, CENTRAL BOARD OF EXCISE
AND CUSTOMS

WP(C).No. 35643 of 2018 & CON. CASES

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
31.01.2019, ALONG WITH WP(C).34444/2018, WP(C).33443/2018,
WP(C).33442/2018, WP(C).32844/2018, WP(C).32841/2018,
WP(C).32241/2018, WP(C).31644/2018, WP(C).31642/2018,
WP(C).31444/2018, WP(C).30642/2018, WP(C).29245/2018, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 35643 of 2018 & CON. CASES

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 33442 of 2018

PETITIONER:

M/S ATC TELECOM TOWER CORPORATION P LTD.,
(NOW KNOWN AS ATC TELECOM INFRASTRUCTURE PVT.
LTD.), 36/2624-1, CHERAMANGALATH HOUSE, 2ND FLOOR,
SHENOY ROAD, KALOOR, COCHIN, REPRESENTED BY ITS
ASSOCIATE VICE PRESIDENT AND CIRCLE HEAD, KERALA,
MR BALAN RAMACHANDRAN.

BY ADVS.

SRI.RAJESH NAMBIAR

SRI.N.R.SAJ

RESPONDENTS:

1 STATE TAX OFFICER,
FIRST CIRCLE, STATE GOODS AND SERVICE TAXES
DEPARTMENT, ERNAKULAM - 682 019.

2 THE COMMISSIONER
STATE GOODS AND SERVICE TAX
DEPARTMENT, THIRUVANANTHAPURAM-695 001.

3 STATE OF KERALA
REPRESENTED BY ITS
SECERTARY, TAXES, DEPARTMENT, GOVT. SECRETARIAT,
THIRUVANANTHAPURAM-695 001.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E.
UNNIKRISHNAN., GP DR. THUSHARA JAMES.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
31.01.2019, ALONG WITH WP(C).34444/2018, WP(C).33443/2018,
WP(C).33242/2018, WP(C).32844/2018, WP(C).32841/2018,
WP(C).32241/2018, WP(C).31644/2018, WP(C).31642/2018,
WP(C).31444/2018, WP(C).30642/2018, WP(C).29245/2018, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 35643 of 2018 & CON. CASES

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 33443 of 2018

PETITIONER:

JAYA BAKERS AND RESTAURANT,
VATANAPPALLY P.O., THRISSUR- 680 614,
REPRESENTED BY ITS PROPRIETOR
SRI.ABDUL SUDHEER K.M.

BY ADVS.
SRI.K.S.HARIHARAN NAIR
SRI.P.F.JOY

RESPONDENTS:

- 1 THE STATE TAX OFFICER,
STATE GOODS AND SERVICE TAX DEPARTMENT,
CHAVAKKAD- 680 506.
- 2 THE STATE OF KERALA,
REPRESENTED BY THE PRINCIPAL SECRETARY TO
GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT
SECRETARIAT, THIRUVANANTHAPURAM-695 001.
- 3 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY, DEPARTMENT OF
REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH
BLOCK, NEW DELHI-110 001.
- 4 ASSISTANT COMMISSIONER OF STATE TAX,
SGST KERALA,
IRINJALAKKUDA-680 125.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E.
UNNIKRISHNAN., GP DR. THUSHARA JAMES.,
ADDL. SOLICITOR GENERAL SRI.K.M. NATRAJ., CGC.,
JAISHANKAR V. NAIR

WP(C).No. 35643 of 2018 & CON. CASES

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
31.01.2019, ALONG WITH WP(C).34444/2018, WP(C).33442/2018,
WP(C).33242/2018, WP(C).32844/2018, WP(C).32841/2018,
WP(C).32241/2018, WP(C).31644/2018, WP(C).31642/2018,
WP(C).31444/2018, WP(C).30642/2018, WP(C).29245/2018, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 35643 of 2018 & CON. CASES

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 34444 of 2018

PETITIONER:

P.K.JOSE
AGED 53 YEARS
S/O KUNJUVAREED, PEENIKKAPARAMBIL HOUSE,
KODASSERY PO, NAYARANGADI, CHALAKKUDY,
THRISSUR DISTRICT

BY ADVS.
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON

RESPONDENTS:

- 1 THE STATE TAX OFFICER-II
STATE GOODS AND SERVICES TAX DEPARTMENT,
CHALAKKUDY-680 307
- 2 THE COMMISSIONER
STATE GOODS AND SERVICES TAX
DEPARTMENT, THIRUVANANTHAPURAM-695 001.
- 3 SECRETARY, TAXES DEPARTMENT
GOVERNMENT OF KERALA,
SECRETARIAT, THIRUVANANTHAPURAM-695 001.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E.
UNNIKRISHNAN., GP DR. THUSHARA JAMES

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
31.01.2019, ALONG WITH WP(C).33443/2018, WP(C).33442/2018,
WP(C).33242/2018, WP(C).32844/2018, WP(C).32841/2018,
WP(C).32241/2018, WP(C).31644/2018, WP(C).31642/2018,
WP(C).31444/2018, WP(C).30642/2018, WP(C).29245/2018, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 35643 of 2018 & CON. CASES

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 34645 of 2018

PETITIONER:

K.V.ABDUL NAZIR
AGED 46 YEARS,S/O. ABDUL RAHIMAN K.V.
PROPRIETOR,M/S K.V. INTERLOCKS,KALADITHARA,
SUKAPURAM,EDAPPAL, MALAPPURAM DISTRICT.

BY ADVS.
SRI.HARISANKAR V. MENON
SMT.K.KRISHNA
SMT.MEERA V.MENON

RESPONDENTS:

- 1 THE INTELLIGENCE OFFICER (IB)
DEPARTMENT OF COMMERCIAL TAXES,
MALAPPURAM - 676 505.
- 2 THE COMMISSIONER
STATE GOODS AND SERVICES TAX DEPARTMENT,
THIRUVANANTHAPURAM-695 001.
- 3 SECRETARY,
TAXES DEPARTMENT, GOVERNMENT OF KERALA,
SECRETARIAT, THIRUVANANTHAPURAM-695 001.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E.
UNNIKRISHNAN., GP DR. THUSHARA JAMES.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
31.01.2019, ALONG WITH WP(C).29241/2018, WP(C).29044/2018,
WP(C).35444/2018, WP(C).36243/2018, WP(C).35844/2018,
WP(C).35643/2018, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

WP(C).No. 35643 of 2018 & CON. CASES

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 35444 of 2018

PETITIONER:

M/S.NEW CITY HARDWARES,
EDODI MAIN ROAD, VATAKARA,
REPRESENTED BY ITS PARTNER,SUNEER P.K.

BY ADVS.
SRI.AJI V.DEV
SMT.O.A.NURIYA
SRI.ALAN PRIYADARSHI DEV
SRI.K.C.MOHANDAS

RESPONDENTS:

- 1 THE STATE TAX OFFICER,
SGST DEPARTMENT,
VADAKARA, KOZHIKODE-673 002.
- 2 THE STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO TAXES, SECRETARIAT,
THIRUVANANTHAPURAM-695 001.
- 3 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI-110 001.
- 4 THE UNION OF INDIA,
REPRESENTED BY ITS PRINCIPAL SECRETARY, MINISTRY OF
FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW
DELHI-110 001.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E.
UNNIKRISHNAN., GP DR. THUSHARA JAMES.,
ADDL. SOLICITOR GENERAL SRI.K.M. NATRAJ., CGC.,
JAISHANKAR V. NAIR.,
SR. SC SRI SREELAL WARRIER, CENTRAL BOARD OF EXCISE
AND CUSTOMS

WP(C).No. 35643 of 2018 & CON. CASES

SRI.THOMAS MATHEW NELLIMOOTTIL, SC, CENTRAL BOARD
OF EXCISE & CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
31.01.2019, ALONG WITH WP(C).29241/2018, WP(C).29044/2018,
WP(C).34645/2018, WP(C).36243/2018, WP(C).35844/2018,
WP(C).35643/2018, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

WP(C).No. 35643 of 2018 & CON. CASES

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 35844 of 2018

PETITIONER:

M/S. FINE TOOLS MACHINERIES AND HARDWARES (P) LTD
GROUND FLOOR, S.R.COMPLEX, RAVIPURAM P.O., KOCHI,
REPRESENTED BY ITS MANGING DIRECTOR SRI.
V.K.SHAMSUDEEN

BY ADV. SMT.M.K.HAJARA

RESPONDENTS:

- 1 THE STATE TAX OFFICER
(FORMERLY COMMERCIAL TAX OFFICER), GOODS AND
SERVICE TAXES, FOURTH CIRCLE, ERNAKULAM- 682 618
- 2 THE ASSISTANT COMMISSIONER (APPEALS),
OFFICE OF THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, TAX COMPLEX, THEVARA,
PERUMANOOR P.O., ERNAKULAM-686 015
- 3 THE COMMISSIONER OF STATE TAXES,
TAX TOWER, KARAMANA, THIRUVANANTHAPURAM-695 002
- 4 THE STATE OF KERALA ,
REPRESENTED BY ITS SECRETARY TO TAXES, SECRETARIAT,
THIRUVANANTHAPURAM-695 002
- 5 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI-110 001
- 6 THE UNION OF INDIA,
REPRESENTED BY ITS PRINCIPAL SECRETARY, MINISTRY OF
FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW
DELHI-110 001

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E.
UNNIKRISHNAN., GP DR. THUSHARA JAMES.,

WP(C).No. 35643 of 2018 & CON. CASES

ADDL. SOLICITOR GENERAL SRI.K.M. NATRAJ., CGC.,
JAISHANKAR V. NAIR.,
SR. SC SRI SREELAL WARRIER, CENTRAL BOARD OF EXCISE
AND CUSTOMS
BY ADV. SRI.R.HARISHANKAR, SC, CENTRAL BOARD OF
EXCISE & CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
31.01.2019, ALONG WITH WP(C).29241/2018, WP(C).29044/2018,
WP(C).35444/2018, WP(C).34645/2018, WP(C).36243/2018,
WP(C).35643/2018, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

WP(C).No. 35643 of 2018 & CON. CASES

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 31ST DAY OF JANUARY 2019 / 11TH MAGHA, 1940

WP(C).No. 36243 of 2018

PETITIONER:

MOHAMMED ALI.J
AGED 52 YEARS
S/O. JABBAR, PROPRIETOR,
M/S. BISMILLAH CYCLE WORKS, METTUVALAVU, MOOPPAN
STREET, THATHAMANGALAM P.O, CHITTUR, PALAKKAD.

BY ADVS.
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON

RESPONDENTS:

- 1 THE STATE TAX OFFICER
STATE GST DEPARTMENT, SPECIAL CIRCLE,
PALAKKAD 678 001
- 2 THE COMMISSIONER
STATE GOODS AND SERVICES TAX DEPARTMENT,
THIRUVANANTHAPURAM-695 001.
- 3 SECRETARY
TAXES DEPARTMENT, GOVERNMENT OF KERALA,
SECRETARIAT, THIRUVANANTHAPURAM-695 001.

ADDL. AG K.K. RAVINDRANATH., SPL. G.P. SRI. C.E.
UNNIKRISHNAN., GP DR. THUSHARA JAMES.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
31.01.2019, ALONG WITH WP(C).29241/2018, WP(C).29044/2018,
WP(C).35444/2018, WP(C).34645/2018, WP(C).35844/2018,
WP(C).35643/2018, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

WP(C) .No. 35643 of 2018 & CON. CASES

JUDGMENT

[WP(C) 35643/2018, WP(C) .29044/2018
, WP(C) .29241/2018, WP(C) .29245/2018 , WP(C) .30642/2018
, WP(C) .31444/2018, WP(C) .31642/2018 , WP(C) .31644/2018
, WP(C) .32241/2018, WP(C) .32841/2018 , WP(C) .32844/2018
, WP(C) .33242/2018, WP(C) .33442/2018 , WP(C) .33443/2018
, WP(C) .34444/2018, WP(C) .34645/2018 , WP(C) .35444/2018
, WP(C) .35844/2018, WP(C) .36243/2018]

In this batch of writ petitions the petitioners have laid challenge, amongst others, on the ground that Section 174 of the KSGST Act is *ultra vires* of the state's legislative power or on the ground that the demand is barred by limitation under Section 25(1) of the KVAT Act. In some cases, both the grounds have been taken.

2. All counsel agree that the issues stand squarely covered against the petitioners by judgment dated 11th January 2019 in W.P (C)NO.11335 of 2018 and connected cases.

I, therefore, dismiss the writ petitions applying the ratio of the judgment referred to above.

Sd/-

DAMA SESHADRI NAIDU

JUDGE

WP(C) .No. 35643 of 2018 & CON. CASES

APPENDIX OF WP(C) 35643/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1

TRUE COPY OF THE COMMON NOTICE FOR THE YEAR
2015-16 AND 2016-17 DATED 17.9.2018.

WP(C) .No. 35643 of 2018 & CON. CASES

APPENDIX OF WP(C) 29044/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE ASSESSMENT ORDER NO. 3247701011 DATED 26.04.2018 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
EXHIBIT P2	TRUE COPY OF THE INTERIM ORDER PASSED BY THIS HON'ABLE COURT IN WPC NO. 11335/2018 DATED 04.04.2018
EXHIBIT P3	TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE 5TH RESPONDENT DEMANDING THE PAYMENT OF THE ASSESSED TAX IN EXHIBIT -1 ORDER DATED 23.07.2018

WP(C) .No. 35643 of 2018 & CON. CASES

APPENDIX OF WP(C) 29241/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1

TRUE COPY OF THE ASSESSMENT ORDER NO
32071260036/2016-17 DATED 27.7.2018 ISSUED
BY THE 1ST RESPONDENT.

WP(C) .No. 35643 of 2018 & CON. CASES

APPENDIX OF WP(C) 29245/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	A TRUE COPY OF THE PRE-ASSESSMENT NOTICE ISSUED U/S 15(1) OF THE KVAT ACT FOR 2014- 15 DATED 7.8.2018
EXHIBIT P2	A TRUE COPY OF INTERIM ORDER ISSUED IN WPC.13930/2018 DATED 13.4.2018

WP(C) .No. 35643 of 2018 & CON. CASES

APPENDIX OF WP(C) 30642/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE ASSESSMENT ORDER NO.32011356205/2011-12 DATED 26.7.2018 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2011-12
EXHIBIT P1 A	TRUE COPY OF THE ASSESSMENT ORDER NO.32011356205/2012-13 DATED 26.7.2018 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2012-13
EXHIBIT P1 B	TRUE COPY OF THE ASSESSMENT ORDER NO.32011356205/2013-14 DATED 26.7.2018 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2013-14
EXHIBIT P1 C	TRUE COPY OF THE ASSESSMENT ORDER NO.32011356205/2014-15 DATED 26.7.2018 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2014-15
EXHIBIT P1 D	TRUE COPY OF THE ASSESSMENT ORDER NO.32011356205/2015-16 DATED 26.7.2018 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2015-16
EXHIBIT P1 E	TRUE COPY OF THE ASSESSMENT ORDER NO.32011356205/2016-17 DATED 26.7.2018 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2016-17
EXHIBIT P2	TRUE COPY OF THE INTERIM ORDER PASSED BY THIS HON'BLE COURT IN WPC.11335/2018 DATED 4.4.2018

WP(C) .No. 35643 of 2018 & CON. CASES

APPENDIX OF WP(C) 31444/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE ASSESSMENT ORDER DATED 21/08/2018 FOR THE YEAR 2012-13.
EXHIBIT P2	TRUE COPY OF THE ASSESSMENT ORDER DATED 21//08/2018 FOR THE YEAR 2013-14.
EXHIBIT P3	TRUE COPY OF THE INTERIM ORDER DATED 4/04/2018 IN W.P. (C) 11335/2018.
EXHIBIT P4	TRUE COPY OF THE INTERIM ORDER DATED 12/04/2018 IN W.P. (C) 13136/2018.

WP(C) .No. 35643 of 2018 & CON. CASES

APPENDIX OF WP(C) 31642/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE ASSESSMENT ORDER DATED 19.7.2018 ISSUED U/S25(1) OF THE KVAT ACT 2003 BY THE 2ND RESPONDENT FOR THE YEAR 2015-16
EXHIBIT P2	TRUE COPY OF THE ORDER DATED 4.4.2018 OF THE HON'BLE HIGH COURT IN WPC.11335/2018

WP(C) .No. 35643 of 2018 & CON. CASES

APPENDIX OF WP(C) 31644/2018

PETITIONER'S/S EXHIBITS:

- | | |
|------------|---|
| EXHIBIT P1 | A TRUE COPY OF THE PRE-ASSESSMENT NOTICE
ISSUED UNDER SECTION 25(1) OF THE KVAT ACT
FOR 2015-16 DATED 13-08-2018. |
| EXHIBIT P2 | A TRUE COPY OF INTERIM ORDER ISSUED IN
WP(C) NO:13930/18 DATED 13-04-2018. |

WP(C) .No. 35643 of 2018 & CON. CASES

APPENDIX OF WP(C) 32241/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE NOTICE DATED 16-06-2018
EXHIBIT P2	TRUE COPY OF THE REPLY LETTER DATED 26-07-2018
EXHIBIT P3	TRUE COPY OF THE ASSESSMENT ORDER DATED 31/07/2018

WP(C) .No. 35643 of 2018 & CON. CASES

APPENDIX OF WP(C) 32841/2018

PETITIONER'S/S EXHIBITS:

- | | |
|------------|--|
| EXHIBIT P1 | TRUE COPY OF ANNUAL RETURN SUBMITTED BY PETITIONER UNDER THE KVAT ACT FOR THE YEAR 2013-14 , WITH PROOF OF PAYMENT OF COMPOUNDED RATE OF TAX |
| EXHIBIT P2 | TRUE COPY OF COMPOUNDING PROCEEDINGS DATED 22.02.2017 ISSUED TO PETITIONER BY 2ND RESPONDENT FOR 2013-14, ON PAYMENT TO COMPOUNDING FEE AND ADMITTED TAX |
| EXHIBIT P3 | TRUE COPY OF ONLINE REQUEST DATED 11.05.2017 FOR FACILITY FOR REVISING RETURN FOR 2013-14 SUBMITTED BEFORE 1ST RESPONDENT |
| EXHIBIT P4 | TRUE COPY OF NOTICE U/S. 25 (1) OF THE KVAT ACT 2003 DATED 24.09.2018 FOR 2013-14 ISSUED TO PETITIONER BY 1ST RESPONDENT, WITHOUT CONSIDERING EXT P3 REQUEST, AFTER LOST OF TERRITORIAL JURISDICTION |
| EXHIBIT P5 | TRUE COPY OF EXTRAORDINARY GAZETTE OF INDIA DATED 08.09.2016 PUBLISHED BY 5TH RESPONDENT FOR 101 ST AMENDMENT ACT 2016 MADE IN CONSTITUTION OF INDIA |
| EXHIBIT P6 | TRUE COPY OF INTERIM ORDER DATED 4.4.2018 PASSED BY THIS HON'LE COURT IN WRIT PETITION (C) NO. 11335 OF 2018 IN STAYING FURTHER STEPS, ON THE FOOTING OF NOT HAVING LEGISLATIVE COMPLIANCE, AS ON COMPLETION OF PROCEEDINGS UNDER KVAT OF ACT 2003 |
| EXHIBIT P7 | TRUE COPY OF JUDGMENT DATED 09.02.2016 PASSED BY THIS HONBLE COURT IN WRIT PETITION C NO. 4142 OF 2016 WHEREIN QUASHED NOTICE ISSUED WITHOUT CONSIDERING THE REVISED RETURN FACILITY SOUGHT FOR BY PETITIONER |

WP(C) .No. 35643 of 2018 & CON. CASES

APPENDIX OF WP(C) 32844/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE ASSESSMENT ORDER NO.32071351443/2012-13 DATED 30.0.2017 ISSUED BY TE 1ST RESPONDENT TOT HE PETITIONER FOR THE YEAR 2012-13
EXHIBIT P2	TRUE COPY OF THE INTERIM ORDER PASSED BY THIS HON'BLE COURT IN W.P(C) NO.11335/2018 DATED 04.04.2018
EXHIBIT P3	TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE 5TH RESPONDENT DEMANDING THE PAYMENT OF THE ASSESSED TAX IN EXHIBIT P-P1 ORDER DATED 23.06.2018

WP(C) .No. 35643 of 2018 & CON. CASES

APPENDIX OF WP(C) 33242/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	A TRUE COPY OF THE PRE ASSESSMENT NOTICE FOR THE YEAR 2014-15, DATED 5.10.2017.
EXHIBIT P1 A	A TRUE COPY OF THE ASSESSMENT ORDER U/S 25(1) OF THE ACT FOR THE YEAR 2014-15 DATED 16.2.2018.
EXHIBIT P2	A TRUE COPY OF THE PRE ASSESSMENT NOTICE U/S. 25(1) OF THE ACT FOR THE YEAR 2016-17 DATED 2.8.2018.

WP(C).No. 35643 of 2018 & CON. CASES

APPENDIX OF WP(C) 33442/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE PRE-ASSESSMENT NOTICE DATED 8.10.2018 FOR THE YEAR 2014-15 ISSUED UNDER SECTION 25(1) OF THE KVAT ACT
EXHIBIT P2	TRUE COPY OF THE INTERIM ORDER DATED 04.04.2018 IN W.P(C) NO.11335/2018
EXHIBIT P3	TRUE COPY OF THE INTERIM ORDER DATED 12.04.2018 IN W.P(C) NO.13136/2018.

WP(C).No. 35643 of 2018 & CON. CASES

APPENDIX OF WP(C) 33443/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	COPY OF THE ANNUAL RETURN FOR THE YEAR 2014-15 DATED 28.4.2015.
EXHIBIT P2	COPY OF ASSESSMENT ORDER DATED 25.6.2018 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2014-15.
EXHIBIT P3	COPY OF INTERIM ORDER DATED 13.4.2018 ISSUED BY THIS HON'BLE COURT IN WPC.NO.13552 OF 2018.
EXHIBIT P4	COPY OF REVENUE RECOVERY NOTICE ISSUED BY THE 4TH RESPONDENT DATED 22.9.2018.

WP(C) .No. 35643 of 2018 & CON. CASES

APPENDIX OF WP(C) 34444/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1

COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST
RESPONDENT FOR THE YEAR 2016-17.

WP(C) .No. 35643 of 2018 & CON. CASES

APPENDIX OF WP(C) 34645/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1 COPY OF ORDER ISSUED BY THE 1ST RESPONDENT
FOR THE YEAR 2014-15.

EXHIBIT P1 A COPY OF ORDER ISSUED BY THE 1ST RESPONDENT
FOR THE YEAR 2015-16.

EXHIBIT P1 B COPY OF ORDER ISSUED BY THE 1ST RESPONDENT
FOR THE YEAR 2016-17.

WP(C) .No. 35643 of 2018 & CON. CASES

APPENDIX OF WP(C) 35444/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	A TRUE COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 16.08.2018.
EXHIBIT P2	A TRUE COPY OF THE REPLY DATED 04.10.2018 FILED BY THE PETITIONER AND ENGLISH TRANSLATION
EXHIBIT P3	A TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT DATED 10.10.2018.

WP(C) .No. 35643 of 2018 & CON. CASES

APPENDIX OF WP(C) 35844/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	A TRUE COPY OF THE ASSESSMENT ORDER ISSUED UNDER SEC.25(1) FOR THE YEAR 2015-16 DATED 30-11-2017
EXHIBIT P2	A TRUE COPY OF THE APPEAL ORDER KVATA 267/2018 FOR THE YEAR 2015-16 DATED 31-08- 2018
EXHIBIT P3	A TRUE COPY OF THE INTERIM ORDER IN WP(C) NO.13930 DATED 13-04-2018

WP(C) .No. 35643 of 2018 & CON. CASES

APPENDIX OF WP(C) 36243/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1 COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST
RESPONDENT FOR THE YEAR 2015-16 DATED
23.10.2018.

EXHIBIT P1 A COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST
RESPONDENT FOR THE YEAR 2016-17 DATED
16.8.2018.