

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 676 OF 2020

AGAINST THE JUDGMENT IN WP(C) 13673/2017 OF HIGH COURT OF KERALA

APPELLANTS:

- 1 STATE OF KERALA
 REPRESENTED BY SECRETARY, TAXES DEPARTMENT,
 SECRETARIAT, THIRUVANANTHAPURAM - 695 001.**
- 2 COMMERCIAL TAX OFFICER
 3RD CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
 THRISSUR - 680 001.**

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

**MCP ENTERPRISES
GURUVAYUR ROAD, PUZHAKKAL, POONKUNNAM, THRISSUR,
REP. BY ITS EXECUTIVE PARTNER MR.M.C.MOHAMMED KUTTY.
PIN - 680002**

BY ADV. A KUMAR

**THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 21.10.2022, ALONG
WITH OT.Rev.52/2020, 395/2020 AND CONNECTED CASES, THE COURT ON
30.11.2022 DELIVERED THE FOLLOWING:**

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

OT.REV NO. 52 OF 2020

AGAINST THE ORDER IN TAVAT 1302/2018 OF KVAT APPELLATE TRIBUNAL,
ADDITIONAL BENCH, KOZHIKODE

REVISION PETITIONER:

THE STATE OF KERALA,
REPRESENTED BY THE DEPUTY COMMISSIONER OF STATE
TAX(LAW) DEPARTMENT OF KERALA STATE GOODS AND SERVICE
TAX, ERNAKULAM

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

PUSHPANGADHAN P.,
KARNATAKA TRADERS, KOZHIKODE-673011

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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THIS OTHER TAX REVISION (VAT) HAVING RESERVED ON 21.10.2022, ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 395 OF 2020

AGAINST THE JUDGMENT IN WP(C) 16779/2019 OF HIGH COURT OF KERALA

APPELLANTS:

- 1 THE STATE OF KERALA
REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM-695001.
- 2 THE STATE TAX OFFICER,
COMMERCIAL TAXES, WORKS CONTRACT, ERNAKULAM-682015.
- 3 DEPUTY COMMISSIONER (APPEALS),
SGST DEPARTMENT, ERNAKULAM-682015.
- 4 STATE ASSISTANT COMMISSIONER,
SGST DEPARTMENT, ERNAKULAM CIVIL STATION, KAKKANAD,
PIN-682030.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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RESPONDENT:

**M/S.TULSI DEVELOPERS INDIA (P) LTD.
VIII/522B, 139, MAVELIPURAM, KAKKANAD, KOCHI-682030,
REPRESENTED BY ITS MANAGING DIRECTOR MR.THULASI DAS G.**

**BY ADVS.
SRI.SOJAN MATHEW
SRI.V.C.CHARLY
SMT.K.J.VALSALA KUMARI**

**THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:**

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 800 OF 2020

AGAINST THE JUDGMENT IN WP(C) 26416/2018 OF HIGH COURT OF KERALA

APPELLANTS:

- 1 THE STATE TAX OFFICER,
COMMERCIAL TAX OFFICER, WORKS CONTRACT, PALAKKAD
DISTRICT-678 001
- 2 THE COMMISSIONER OF STATE TAXES,
TAX TOWER, KILLIPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM-695 002
- 3 SECRETARY
TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT,
THIRUVANANTHAPURAM-695 001

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENTS:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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- 1 M/S.CHATHAMKULAM PROJECTS/DEVELOPERS (P) LTD.
8/892, CHATHAMKULAM, CHANDRANGAR, PALAKKAD, REP BY ITS
MANAGING DIRECTOR SRI. SUMESH BABU
- 2 CENTRAL BOARD OF EXCISE CUSTOMS,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT
OF INDIA, NEW DELHI-110 001

BY ADVS.

SRI.N.MURALEEDHARAN NAIR

SRI.THOMAS MATHEW NELLIMOOTTIL, SC, CENTRAL BOARD OF
EXCISE & CUSTOMS, SRI. P.R SREEJITH, CGC

SMT.K.HYMAVATHY

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022 ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 711 OF 2020

AGAINST THE JUDGMENT IN WP(C) 18717/2019 OF HIGH COURT OF KERALA

APPELLANT:

THE COMMERCIAL TAX OFFICER
CHITTOOR-678 001

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

T.A.SUSILKUMAR
AGED 46 YEARS, M/S. NANDANA POULTRY FARM, M.PUDUR,
GOVINDAPURAM, PALAKKAD-678 507

BY ADV HARISHANKAR V. MENON

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022 ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 721 OF 2020

AGAINST THE JUDGMENT IN WP(C) 11622/2019 OF HIGH COURT OF KERALA

APPELLANTS:

- 1 ASSISTANT COMMISSIONER OF STATE TAX
SGST DEPARTMENT, SPL. CIRCLE-II, CALICUT-673 006.
- 2 GOVERNMENT OF KERALA,
REP. BY CHIEF SECRETARY, THIRUVANANTHAPURAM-695 001.
- 3 COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM-695 001.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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CEE VEE FOOTWEAR INDIA (P) LTD.
NH ROAD, CHUNGAM FEROKE, CALICUT-673 631, REP. BY
V.SHAREEF, MANAGING DIRECTOR.

BY ADVS.
SRI.P.RAGHUNATH
SRI.PREMJIT NAGENDRAN

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 712 OF 2020

AGAINST THE JUDGMENT WP(C) 21473/2019 OF HIGH COURT OF KERALA

APPELLANT:

1 ASSISTANT COMMISSIONER,
STATE GOODS AND SERVICE TAX DEPARTMENT, SPECIAL CIRCLE
III, THEVARA, ERNAKULAM,KOCHI-682015

2 STATE OF KERALA,
REP. BY SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM-695 001

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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NATIONAL PAINTS FACTORIES INDIA (P) LTD
XXV/273, ANGAMALY INDUSTRIAL AREA, ANGAMALY SOUTH,
ERNAKULAM-683 572

REP. BY CM SATHIADEVAN, MANAGING DIRECTOR.

BY ADV.K. N SREEKUMARAN.

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 713 OF 2020

AGAINST THE JUDGMENT IN WP(C) 8385/2018 OF HIGH COURT OF KERALA

APPELLANT:

- 1 THE ASSISTANT COMMISSIONER (WC AND LT),
STATE GST DEPARTMENT (KERALA), T HRISSUR-680 001
- 2 STATE OF KERALA,
REP. BY SECRETARY, TAXES DEPARTMENT, GOVERNMENT
SECRETARIAT, THIRUVANANTHAPURAM-695 001

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENTS:

N.AYYAPPAN NAIR
NJARAKKAL HOUSE, GURUVAYOOR PO, THRISSUR-680 101

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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BY ADV. HARISHANKAR V MENON

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022 ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 754 OF 2020

AGAINST THE JUDGMENT IN WP(C) 21307/2019 OF HIGH COURT OF KERALA

APPELLANTS:

- 1 THE STATE TAX OFFICER,
STATE G.S.T. DEPARTMENT, FIRST CIRCLE, TAX COMPLEX,
KOTTAYAM-686 001.
- 2 THE COMMISSIONER OF STATE TAXES,
TAX TOWER, KILLIPPALAM, KARAMANA.P.O.,
THIRUVANANTHAPURAM-695002.
- 3 THE STATE OF KERALA,
REP. BY ITS SECRETARY TO TAXES, SECRETARIAT,
THIRUVANANTHAPURAM-695002.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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KERALA STATE CIVIL SUPPLIES CORPORATION LTD.,
(SUPPLYCO DISTRICT DEPOT), PADIPURAYKKAL BUILDING, GOODS
SHED ROAD, NAGAMPADOM, KOTTAYAM, REP. BY ITS DEPOT
MANAGER SRI.SAJI K.KURIAN, CONTACT - 9526413390/6282410426.

BY ADV. AJI V DEV.

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022 ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

-18-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 735 OF 2020

AGAINST THE JUDGMENT IN WP(C) 24012/2019 OF HIGH COURT OF KERALA

APPELLANTS:

- 1 THE STATE TAX OFFICER (WORKS CONTRACT)
KERALA GST DEPARTMENT, MATTANCHERRY AT ALUVA,
ERNAKULAM-682 018.
- 2 THE DEPUTY COMMISSIONER
KERALA GST DEPARTMENT, MATANCHERRY, KOCHI-682 002.
- 3 COMMISSIONER OF STATE TAX
KERALA GST DEPARTMENT, TAX TOWER, KARAMANA P.O.,
THIRUVANANTHAPURAM-695 022.
- 4 STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM-695 001.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

-19-

RESPONDENT:

**M/S.BELMA ENGINEERS
BUILDING NO.VII/397 B, ALUVA ROAD, ANGAMALY SOUTH P.O.,
ERNAKULAM DISTRICT-683 573 REPRESENTED BY ITS MANAGING
PARTNER C.A.BABY.**

BY ADV. KJ ABRAHAM

**THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:**

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

-20-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 743 OF 2020

AGAINST THE JUDGMENT IN WP(C) 10525/2019 OF HIGH COURT OF KERALA

APPELLANTS:

- 1 ASST. COMMISSIONER OF STATE TAX
SGST DEPARTMENT, SPECIAL CIRCLE-II, KOZHIKODE 673 006
- 2 THE SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM 695 001
- 3 COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM 695 001

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

-21-

**HILLWOOD FURNITURE (P) LTD.
NH ROAD, CHUNGAM, FEROKE, CALICUT 673 631
REPRESENTED BY V. SHAREEF, MANAGING DIRECTOR**

**BY ADVS.
SRI.P.RAGHUNATH
SRI.PREMJIT NAGENDRAN**

**THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:**

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

-22-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 790 OF 2020

AGAINST THE JUDGMENT IN WP(C) 13083/2018 OF HIGH COURT OF KERALA

APPELLANTS:

- 1 THE ASSISTANT COMMISSIONER
SPECIAL CIRCLE, STATE GOODS AND SERVICE TAXES, TAX
COMPLEX, KOTTAYAM-686001.
- 2 THE ASSISTANT COMMISSIONER OF STATE TAXES,
S.G.S.T DEPARTMENT, CIVIL STATION, KOTTAYAM-686002.
- 3 THE COMMISSIONER OF STATE TAXES,
TAX TOWER, KILLIPPALAM, KARAMANA P O,
THIRUVANANTHAPURAM-695002.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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**MATHEW CYRIAC
PROPRIETOR, CHENNOTH GLASSESS AND HARDWARES,
PALARIVATTOM-682025.**

BY ADV. AJI V DEV

**THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:**

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

-24-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 1382 OF 2020

AGAINST THE JUDGMENT IN WP(C) 20840/2017 OF HIGH COURT OF KERALA

APPELLANT:

P.T.BENNY
AGED 50 YEARS
PROPRIETOR,M/S.BEST POULTRY FARM,
KOMBODINJAMAKKAL,THRISSUR.

BY ADVS.
K.MANOJ CHANDRAN
SRI.P.R.AJITHKUMAR

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER
SPECIAL CIRCLE,DEPARTMENT OF COMMERCIAL TAXES,THRISSUR-
680 001.

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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- 2 THE INTELLIGENCE OFFICER(IB),
DEPARTMENT OF COMMERCIAL TAXES,THRISSUR-680 001.
- 3 THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,THRISSUR-680 001.
- 4 STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM-695 001.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022 ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 765 OF 2020

AGAINST THE JUDGMENT IN WP(C) 10509/2019 OF HIGH COURT OF KERALA

APPELLANTS:

- 1 ASST. COMMISSIONER OF STATE TAX
SGST DEPARTMENT, SPECIAL CIRCLE-II, KOZHIKODE-673 006
- 2 GOVERNMENT OF KERALA
REP BY CHIEF SECRETARY, THIRUVANANTHAPURAM-695 001
- 3 COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM-695 001

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

HILLWOOD IMPORTS AND EXPORTS (P) LTD
NH ROAD CHUNGAM FEROKE, CALICUT -673 631, REP BY
V.SHAREEF, MANAGING DIRECTOR

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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BY ADVS.
SRI.P.RAGHUNATH
SRI.PREMJIT NAGENDRAN

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 801 OF 2020

AGAINST THE JUDGMENT IN WP(C) 11038/2019 OF HIGH COURT OF KERALA

APPELLANT:

- 1 ASSISTANT COMMISSIONER
SPECIAL CIRCLE, STATE GOODS AND SERVICE TAX DEPARTMENT,
SALES TAX COMPLEX, NAGAMPADAM, KOTTAYAM-686001.
- 2 STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM, PIN-695001.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

-29-

KARTHIKA TRADING CO.
ROHINI NIAVAS, PUZHAVATHU, CHANGANACHERRY-686101,
(REPRESENTED BY SRI. NAVANEETHA KRISHNAN, MANAGING
PARTNER)

BY ADV. K.N SREEKUMARAN

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

-30-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 773 OF 2020

AGAINST THE JUDGMENT WP(C) 11474/2019 OF HIGH COURT OF KERALA

APPELLANT:

THE ASSISTANT COMMISSIONER -I, SPECIAL CIRCLE, STATE GOODS
AND SERVICES TAX DEPARTMENT, MALAPPURAM-676505.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

CEE PEE GRANITES (P) LTD
278/5, POST VELIMUKKU SOUTH, MALAPPURAM DISTRICT-676317.
REPRESENTED BY ITS MANAGING DIRECTOR MR.YOONUS SALEEM
C.P.

BY ADV. ANIL D NAIR

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 774 OF 2020

AGAINST THE JUDGMENT IN WP(C) 16012/2018 OF HIGH COURT OF KERALA

APPELLANTS:

- 1 ASSISTANT COMMISSIONER (WORKS CONTRACT)
OFFICE OF THE DEPUTY COMMISSIONER, STATE GOODS AND
SERVICES TAX DEPARTMENT,
MATTANCHERRY, PIN-682002.
- 2 THE STATE OF KERALA,
REP. BY THE PRINCIPAL SECRETARY TO GOVERNMENT TAXES
DEPARTMENT, GOVERNMENT
SECRETARIAT, THIRUVANANTHAPURAM-695001.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K. SHAMSUDHEEN

RESPONDENTS:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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- 1 KUNNEL ENGINEERS AND CONTRACTORS (P) LTD
2ND FLOOR,MAREENA BUILDING,
M.G.ROAD,ERNAKULAM,KOCHI-682016.
REP.BY ITS DIRECTOR,MICHAEL XAVIER.

- 2 UNION OF INDIA,
REP.BY ITS SECRETARY,DEPARTMENT OF REVENUE,MINISTRY OF
FINANCE,ROOM NO.46,
NORTH BLOCK,NEW DELHI-110001.

BY ADVS.

RAHUL A.

S.ANIL KUMAR (TRIVANDRUM)(K/11/2006)

M.RAJAGOPAL(K/000429/2017)

SRI.P.R.SREEJITH, CGC

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 805 OF 2020

AGAINST THE JUDGMENT IN WP(C) 10898/2019 OF HIGH COURT OF KERALA

APPELLANTS:

- 1 STATE TAX OFFICER
FIRST CIRCLE,STATE GOODS AND SERVICE TAX
DEPARTMENT,CHANGANACHERRY-686001.
- 2 STATE OF KERALA
REP.BYSECRETARY TO GOVERNMENT,
TAXES DEPARTMENT,GOVERNMENT
SECRETARIAT,THIRUVANANTHAPURAM,
PIN-695001.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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MOTHECARE FOODS
INDUSTRIAL NAGAR-P.O,CHANGANACHERRY-686106.
(REP.BY SINU KARTHIKAPPALLY,PROPRIETRIX).

BY ADV. K.N SREEKUMARAN

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 1391 OF 2020

AGAINST THE JUDGMENT WP(C) 21003/2017 OF HIGH COURT OF KERALA

APPELLANT:

GRACY THOMAS
AGED 55 YEARS
PROPRIETOR, M/ S GRACE POULTRY FARM, KOMBODINJAMAKKAL,
THRISSUR.

BY ADVS.
K.MANOJ CHANDRAN
SRI.P.R.AJITHKUMAR

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER (ASSMT)-III
SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR-680 001.

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

-37-

- 2 THE INTELLIGENCE OFFICER (IB),
DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680 001.
- 3 THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680 001.
- 4 STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM-695 001.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 1400 OF 2020

AGAINST THE JUDGMENT IN WP(C) 20841/2017 OF HIGH COURT OF KERALA

APPELLANT:

P.T.VARGHESE,
AGED 57 YEARS
PROPRIETOR,M/S.ANNA POULTRY FARM,
KOMBODINJAMAKKAL,THRISSUR.

BY ADVS.
K.SRIKUMAR (SR.)
SRI.K.MANOJ CHANDRAN,
SRI.P.R.AJITHKUMAR

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER (ASSMT)-III,
SPECIAL CIRCLE,DEPARTMENT OF COMMERCIAL TAXES,THRISSUR-
680 001.

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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- 2 THE INTELLIGENCE OFFICER(IB),
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR-680 001.
- 3 THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR-680 001.
- 4 STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY,
SECRETARIAT, THIRUVANANTHAPURAM-695 001.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 821 OF 2020

AGAINST THE JUDGMENT IN WP(C) 14113/2019 OF HIGH COURT OF KERALA

APPELLANTS:

- 1 THE ASSISTANT COMMISSIONER
WORKS CONTRACT, S.G.ST. DEPARTMENT, CLASS TOWER, OLD
RAILWAY STATION ROAD, ERNAKULAM, KOCHI-18
- 2 THE COMMISSIONER OF STATE TAXES
TAX TOWER, KILLIPPALAM, KARAMANA.P.O,
THIRUVANANTHAPURAM-695002
- 3 THE STATE OF KERALA
REP. BY ITS SECRETARY TO TAXES, SECRETARIAT,
THIRUVANANTHAPURAM-695002

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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MANZIL CONSTRUCTIONS
27/429, N.H.47, TOLL GATE, EDAPPALLY.P.O, KOCHI, REP. BY ITS
PROPRIETOR, K.ABOOBACKER 9446566460

BY ADV.AJI V DEV.

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 1363 OF 2020

AGAINST THE JUDGMENT IN WP(C) 20255/2017 OF HIGH COURT OF KERALA

APPELLANT:

P.T.DAVIS

PROPRIETOR, M/S.POULTRY FARM, KOMBODINJAMAKKAL,
THRISSUR.

BY ADVS.

K.SRIKUMAR (SR.)

SRI.P.R.AJITHKUMAR

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER (ASSMT)-III
SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR-680 001
- 2 THE INTELLIGENCE OFFICER (IB)
DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680 001

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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3 THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680001

4 STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM-695 001

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022 ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 1377 OF 2020

AGAINST THE JUDGMENT IN WP(C) 23638/2017 OF HIGH COURT OF KERALA

APPELLANT:

P.T.JOSE
AGED 54 YEARS
PROPRIETOR,M/S.ROSE POULTY FARM ,
KOMBODINJAMAKKAL,THRISSUR.

BY ADVS.
K.SRIKUMAR (SR.)
SRI.K.MANOJ CHANDRAN
SRI.P.R.AJITHKUMAR

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER (ASSMT)-III
SPECIAL CIRCLE,DEPARTMENT OF COMMERCIAL TAXES,THRISSUR-
680001.

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

-45-

- 2 THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR-680001.
- 3 STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY,
SECRETARIAT, THIRUVANANTHAPURAM-695001.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 823 OF 2020

AGAINST THE JUDGMENT IN WP(C) 9648/2018 OF HIGH COURT OF KERALA

APPELLANTS:

- 1 THE ASSISTANT COMMISSIONER OF STATE TAX
STATE GOODS AND SERVICE TAX DEPARTMENT, SPECIAL CIRCLE,
THRISSUR-680001
- 2 THE INSPECTING ASSISTANT COMMISSIONER OF STATE TAX
STATE GOODS SERVICE TAX DEPARTMENT, THRISSUR - 680001.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

M/S MANAPPURAM FINANCE LTD.
VALAPPAD, THRISSUR, REPRESENTED ITS GENERAL MANAGER,
M.V. BABU.

BY ADV.HARISHANKAR V MENON

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022 ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 1491 OF 2020

AGAINST THE JUDGMENT WP(C) 23654/2017 OF HIGH COURT OF KERALA

APPELLANT:

P.T.BENNY
AGED 50 YEARS
PROPRIETOR,M/S.BEST POULTRY FARM,
KOMBODINJAMAKKAL,THRISSUR.

BY ADVS.
K.SRIKUMAR (SR.)
SRI.K.MANOJ CHANDRAN,
SRI P R AJITHKUMAR

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER (ASSMT)-III
SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR-680001.

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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- 2 THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR-680001.
- 3 STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY,
SECRETARIAT, THIRUVANANTHAPURAM-695001.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 1416 OF 2020

AGAINST THE JUDGMENT IN WP(C) 23662/2017 OF HIGH COURT OF KERALA

APPELLANT:

P.T.VARGHESE,
AGED 56 YEARS
PROPRIETOR, M/S.ANNA POULTRY FARM,
KOMBODINJAMAKKAL,THRISSUR.

BY ADVS.
K.SRIKUMAR (SR.)
SRI.K.MANOJ CHANDRAN,
SRI. P.R AJITHKUMAR

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER (ASSMT)-III,
SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR-680 001.

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

-51-

2 THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR-680 001.

3 STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM-695 001

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 1381 OF 2020

AGAINST THE JUDGMENT IN WP(C) 23629/2017 OF HIGH COURT OF KERALA

APPELLANT:

GRACY THOMAS
AGED 55 YEARS
PROPRIETOR,M/S.GRACE POULTRY
FARM,KOMBODINJAMAKKAL,THRISSUR.

BY ADVS.
K.SRIKUMAR (SR.)
SRI.K.MANOJ CHANDRAN
SRI.P.R.AJITHKUMAR

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER (ASSMT)-111
SPECIAL CIRCLE,DEPARTMENT OF COMMERCIAL TAXES,THRISSUR-
680 001.

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

-53-

2 THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680 001.

3 STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM-695 001.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

-54-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 802 OF 2020

AGAINST THE JUDGMENT IN WP(C) 7909/2019 OF HIGH COURT OF KERALA

APPELLANT:

- 1 THE ASSISTANT COMMISSIONER OF STATE TAX
STATE GOODS AND SERVICE TAX DEPARTMENT, SPECIAL CIRCLE,
POOTHOLE, THRISSUR, PIN-680004.
- 2 THE STATE OF KERALA,
REP. BY THE PRINCIPAL SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM-695001.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENTS:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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**KALYAN JEWELLERS INDIA LTD.
(FORMERLY KNOWN AS KALYAN JEWELLERS SALEM PRIVATE LTD.),
POONKUNNAM, THRISSUR, PIN-680002, REP. BY ITS DIRECTOR,
T.K.SEETHARAM.**

**BY ADVS.
SRI.S ANILKUMAR(B/O)
RAHUL A.
S.ANIL KUMAR (TRIVANDRUM)(K/11/2006)
M.RAJAGOPAL(K/000429/2017)**

**THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:**

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 803 OF 2020

AGAINST THE JUDGMENT IN WP(C) 15808/2018 OF HIGH COURT OF KERALA

APPELLANTS:

- 1 STATE TAX OFFICER (WORKS CONTRACT)
2ND FLOOR, CLASS TOWER, SGST DEPARTMENT, OLD RAILWAY
STATION ROAD, ERNAKULAM, KOCHI-682 018.
- 2 INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KAKKANAD, KOCHI-682 030.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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**TECPRO INFRA PROJECTS LTD.
(FORMERLY KNOWN AS BESL INFRA PROJECTS LTD.), CRAN-91,
PONEKKARA ROAD, EDAPPALLY, KOCHI-682 024, ERNAKULAM
DISTRICT, REPRESENTED BY ITS AUTHORISED SIGNATORY
S.VENUGOPALAN.**

BY ADV. BEJOY CHERIYAN

**THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:**

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 859 OF 2020

AGAINST THE JUDGMENT IN WP(C) 21117/2019 OF HIGH COURT OF KERALA

APPELLANT:

- 1 THE STATE TAX OFFICER,
STATE G.S.T.DEPARTMENT, FIRST CIRCLE, TAX COMPLEX,
KOTTAYAM -686001.
- 2 THE COMMISSIONER OF STATE TAXES
TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM - 695002.
- 3 THE STATE OF KERALA
REP. BY ITS SECRETARY TO TAXES, SECRETARIAT,
THIRUVANANTHAPURAM -695002.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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KERALA STATE CIVIL SUPPLIES CORPORATION LIMITED
(SUPPLYCO DISTRICT DEPOT), PADIPURAYKKAL BUILDING, GOODS
SHED ROAD, NAGAMPADOM, KOTTAYAM - 696 001 REP. BY ITS
DEPOT MANAGER SRI.SAJI K.KURIAN.

BY ADV.AJI V DEV.

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 873 OF 2020

AGAINST THE JUDGMENT IN WP(C) 23638/2017 OF HIGH COURT OF KERALA

APPELLANT:

- 1 THE ASSISTANT COMMISSIONER (ASSMT.) - IV
SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES, THRISSUR
- 680 001.
- 2 THE DEPUTY COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES, THRISSUR - 680 001.
- 3 STATE OF KERALA
REPRESENTED BY THE CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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P. T. JOSE
AGED 48 YEARS
PROPRIETOR, M/S ROSE POULTRY FARM, KOMBODINJAMAKKAL,
THRISSUR - 680 697.

BY ADVS.
SRI.K.SRIKUMAR (SR.)
SRI.K.MANOJ CHANDRAN, SRI.PR AJITHKUMAR

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022 ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 871 OF 2020

AGAINST THE JUDDGMENT IN WP(C) 10348/2019 OF HIGH COURT OF KERALA

APPELLANT:

- 1 THE ASSISTANT COMMISSIONER-1
SPECIAL CIRCLE -I, STATE GOODS AND SERVICE TAX DEPARTMENT,
KOZHIKODE - 673 006.
- 2 THE COMMISSIONER
STATE GOODS AND SERVICE TAX DEPARTMENT,
THIRUVANANTHAPURAM - 695 001.
- 3 STATE OF KERALA
REP. BY SECRETARY (TAXES), SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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M/S SAJ BATTERIES (P) LTD.
KALLUTHANKADAVU, PUTHIYARA, KOZHIKODE, REP. BY ITS
DIRECTOR, HILDA SONIYA.

BY ADV.KP ABDUL AZEEZ.

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022 ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 883 OF 2020

AGAINST THE JUDGMENT IN WP(C) 10357/2019 OF HIGH COURT OF KERALA

APPELLANTS:

- 1 THE ASSISTANT COMMISSIONER - 1, SPECIAL CIRCLE-1
STATE GOODS AND SERVICE TAX DEPARTMENT, KOZHIKODE-673
006.
- 2 THE COMMISSIONER,
STATE GOODS AND SERVICE TAX DEPARTMENT,
THIRUVANANTHAPURAM-695 001.
- 3 STATE OF KERALA,
REP BY SECRETARY (TAXES) SECRETARIAT,
THIRUVANANTHAPURAM-695 001.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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M/S SAJ BATTERIES (P) LTD.,
KALLUTHANKADAVU, PUTHIYARA, KOZHIKODE, REP BY ITS
DIRECTOR, SMT HILDA SONIYA.

BY ADV SRI. K.P. ABDUL AZEEZ FOR RESPONDENT (B/O)

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WP(C) NO. 3705 OF 2018

PETITIONER:

M/S.K.V.JOSHY & C.K.PAUL
TOBACCO DEALER, KATTOOR, THRISSUR DISTRICT, REPRESENTED
BY ITS PARTNER,K.V. JOSHY.

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

RESPONDENTS:

- 1 THE ASST. COMMISSIONER (ASSESSMENT)
STATE GST DEPARTMENT, SPECIAL CIRCLE, THRISSUR - 680 001.
- 2 STATE OF KERALA
REPRESENTED BY ITS SECRETARY,TAXES DEPARTMENT,
GOVERNMENT,SECRETARIAT, THIRUVANANTHAPURAM - 1.

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 21.10.2022, , ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 961 OF 2020

AGAINST THE JUDGMENT IN WP(C) 32107/2017 OF HIGH COURT OF KERALA

APPELLANT:

- 1 STATE OF KERALA
REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695001,
- 2 ASSISTANT COMMISSIONER
(SPECIAL TEAM)/INSPECTING ASSISTANT COMMISSIONER,
MUVATTUPUZHA - 686661, ERNAKULAM DISTRICT.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENTS:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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KANCOR INGREDIENTS LTD.
KANCORE HOUSE, 814/C.,
SEAPORT AIRPORT ROAD, THRIKKAKARA, COCHIN- 682021,
REPRESENTED BY ITS AUTHORIZED SIGNATORY MRS. SWAPNA R
NAIR.

BY ADV. A KUMAR

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 1036 OF 2020

AGAINST THE JUDGMENT IN WP(C) 12827/2019 OF HIGH COURT OF KERALA

APPELLANTS:

- 1 THE STATE TAX OFFICER (WORKS CONTRACT)
STATE GOODS AND SERVICE TAX DEPARTMENT, POOTHOLE P.O.,
THRISSUR DISTRICT PIN-680 004.
- 2 THE STATE TAX OFFICER(IB)
STATE GOODS AND SERVICE TAX DEPARTMENT, POOTHOLE P.O.,
THRISSUR DISTRICT PIN-680 004.
- 3 THE COMMISSIONER
STATE GOODS AND SERVICE TAX DEPARTMENT, TAX TOWER,
KARAMANA, THIRUVANANTHAPURAM PIN-695 002.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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AJAYAKUMAR.C.S
AGED 54 YEARS
HARISREE BUILDERS AND DEVELOPERS AJAY AND CO.,
KURIACHIRA P.O., THRISSUR DISTRICT PIN-680 006.

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

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022 ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 1112 OF 2020

AGAINST THE JUDGMENT IN WP(C) 11546/2019 OF HIGH COURT OF KERALA

APPELLANT:

THE ASSISTANT COMMISSIONER - 1
SPECIAL CIRCLE, STATE GOODS AND SERVICES TAX DEPARTMENT,
MALAPPURAM - 676505.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

CEE PEE GRANITES PVT. LTD.
278/5, POST VELIMUKKU SOUTH, MALAPPURAM DISTRICT -
676317, REPRESENTED BY ITS MANAGING DIRECTOR, MR. YOONUS
SALEEM C.P.

BY ADV SRI. ANIL D NAIR (B/O)

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022 ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 1101 OF 2020

AGAINST THE JUDGMENT WP(C) 5981/2018 OF HIGH COURT OF KERALA

APPELLANTS:

- 1 THE STATE OF KERALA
REPRESENTED BY CHIEF SECRETARY TO THE GOVERNMENT OF
KERALA, SECRETARIAT, THIRUVANANTHAPURAM.
- 2 THE ASSISTANT COMMISSIONER (WC AND LT)
OFFICE OF THE DEPUTY COMMISSIONER, COMMERCIAL TAXES
DEPARTMENT, CLASS TOWER, 2ND FLOOR, OLD RAILWAY STATION
ROAD, ERNAKULAM - 682 034.
- 3 THE DEPUTY COMMISSIONER
COMMERCIAL TAXES, ERNAKULAM - 682 034.
- 4 THE INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, KAKKANAD, ERNAKULAM - 682 030.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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RESPONDENT:

M/S. ABB INDIA LTD.
6TH FLOOR, NEAR SEZ, SEAPORT AIRPORT ROAD, KAKKANAD,
KOCHI - 682 030, REP. BY ITS BRANCH MANAGER, MR. E. SATISH
KUMAR.

BY ADV. K. LATHA

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 1338 OF 2020

AGAINST THE JUDGMENT IN WP(C) 20465/2017 OF HIGH COURT OF KERALA

APPELLANT:

ST.THOMAS POULTRY FARM
KOMBODINJAMAKKAL, THRISSUR, REPRESENTED BY ITS
MANAGING PARTNER MARTIN.P.J.

BY ADVS.
SRI.K.SRIKUMAR (SR.)
SRI.S.A.MANSOOR (PATTANAM)
SRI.K.MANOJ CHANDRAN

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER (ASSMT) III
SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR-680 001

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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2 THE INTELLIGENCE OFFICER (IB),
DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680 001

3 THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680 001

4 STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM-695 001

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

OT.REV NO. 87 OF 2022

AGAINST THE ORDER IN TAVAT 13/2021 OF KERALA VALUE ADDED TAX

APPELLATE TRIBUNAL, ADDITIONAL BENCH,KOZHIKODE

REVISION PETITIONER:

STATE OF KERALA

REPRESENTED BY THE JOINT COMMISSIONER OF STATE TAX (LAW),
DEPARTMENT OF KERALA STATE GOODS AND SERVICE TAX,
ERNAKULAM, PIN - 682016

BY SPL. GP. MOHAMMED RAFIQ.,
SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

M/S. VEEYEMAR & COMPANY
BIG BAZAR, KOZHIKODE, PIN - 673001

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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BY ADVS.
HAJARA.M.K M.K
C.RAMACHANDRAN(K/000416/2013)

THIS OTHER TAX REVISION (VAT) HAVING RESERVED ON 21.10.2022,
ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022
DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 1206 OF 2020

AGAINST THE JUDGMENT WP(C) 21004/2017 OF HIGH COURT OF KERALA

APPELLANT:

P.T.JOSE
AGED 58 YEARS
PROPRIETOR, M/S. ROSE POULTRY FARM, KOMBODINJAMAKKAL,
THRISSUR.

BY ADVS.
K.SRIKUMAR (SR.)
SRI.K.MANOJ CHANDRAN
SRI.P.R.AJITHKUMAR

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER (ASSMT)-III
SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR-680 001.

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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- 2 THE INTELLIGENCE OFFICER (IB),
DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680 001.
- 3 THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680 001.
- 4 STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM-695 001.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022 ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WP(C) NO. 11649 OF 2017

PETITIONER:

M/S.CASTROL INDIA LTD.
C/O.M.K.ASSOCIATES, KONANPUDUR, KANJIKODE, PALAKKAD
DISTRICT, HAVING ITS OFFICE AT 5TH FLOOR EAST TOWER, NBCC
PLACE, PRAGATI VIHAR, BHISHMA PITHAMAHA MARG, NEW
DELHI-110 003, REP. BY ITS SENIOR MANAGER (INDIRECT TAXES)
HARISH CHANDRA SURI.

BY ADV SRI.S.ANANTHAKRISHNAN

RESPONDENTS:

- 1 THE STATE OF KERALA
REP. BY SECRETARY (TAXES) GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM-695001
- 2 THE ASST. COMMISSIONER (ASSESSMENT)
SPL. CIRCLE, DEPARTMENT OF COMMERCIAL TAXES PALAKKAD
DISTRICT-678001

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 21.10.2022 ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WP(C) NO. 12570 OF 2017

PETITIONER:

M/S C.U. VARKEY
RICE BAZAR, CHAVAKKAD, REPRESENTED BY ITS MANAGING
PARTNER, C.V.RAJAN

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

RESPONDENTS:

- 1 THE COMMERCIAL TAX OFFICER
DEPARTMENT OF COMMERCIAL TAXES, CHAVAKKAD 680 506.
- 2 STATE OF KERALA
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM 695 002.

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 21.10.2022, ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WP(C) NO. 12619 OF 2017

PETITIONER:

V.G. JIMSON
AGED 38 YEARS
M/S.V.K.G.STORES,PAVARATTY, THRISSUR DISTRICT.

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

RESPONDENTS:

- 1 THE COMMERCIAL TAX OFFICER
DEPARTMENT OF COMMERCIAL TAXES, CHAVAKKAD 680 506.
- 2 STATE OF KERALA
REPRESENTED BY ITS SECRETARY, TAXES
DEPARTMENT,GOVERNMENT
SECRETARIAT,THIRUVANANTHAPURAM 695 002.

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 21.10.2022, ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WP(C) NO. 12959 OF 2017

PETITIONER:

M/S BARAS MARKETING
11/1166(44), T.B. ROAD, MANGALAM TOWER, PALAKKAD REP. BY
ITS MANAGING PARTNER K.J.MOHAMMED SHAMMER

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

RESPONDENTS:

- 1 THE COMMERCIAL TAX OFFICER,
1ST CIRCLE, PALAKKAD- 678 001
- 2 STATE OF KERALA
REP. BY ITS SECRETARY, GOVT. SECRETARIAT,
THIRUVANANTHAPURAM- 695 001

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 21.10.2022 ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WP(C) NO. 17753 OF 2017

PETITIONER:

M/S.SUNITHA SALES AND SERVICES (P) LTD
XIX/172, HILL PALACE ROAD, NEAR RAILWAY OVER BRIDGE,
TRIPUNITHURA, REPRESENTED BY ITS MANAGING DIRECTOR,
KARTHIK JOB.

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

RESPONDENTS:

- 1 THE ASST. COMMISSIONER
SPECIAL CIRCLE II, COMMERCIAL TAX COMPLEX, ERNAKULAM,
KOCHI 682 013.
- 2 STATE OF KERALA
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT,
GOVERNMENT OF KERALA, THIRUVANANTHAPURAM 695 002.

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 21.10.2022, ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WP(C) NO. 19310 OF 2017

PETITIONER:

SUJATHA VENUGOPAL

AGED 50 YEARS

PROP: SUPER LPG SERVICES,XLI/155A, LAKSHMI BUILDING,
MUTTAR,MANJUMMEL.P.O., PIN-683 501,ERNAKULAM DISTRICT.

BY ADVS.

SRI.K.N.SREEKUMARAN

SMT.V.P.SEENA DEVI

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER
SPECIAL CIRCLE-III, THEVARA,ERNAKULAM, KOCHI-682 015.
- 2 DEPUTY COMMISSIONER
COMMERCIAL TAXES, ERNAKULAM,KOCHI-682 015.

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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**3 STATE OF KERALA
 REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES
 DEPARTMENT, GOVERNMENT
 SECRETARIAT, THIRUVANANTHAPURAM-695 001.**

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

**THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 21.10.2022 ALONG
WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022
DELIVERED THE FOLLOWING:**

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WP(C) NO. 20196 OF 2017

PETITIONER:

SHREE AGARSEN STEEL HOUSE ,
2/320, KANNADIKKADU, MARADU, PIN-682304, REPRESENTED BY
ITS PROPRIETOR SRI.ANILKUMAR AGARWAL

BY ADV SRI.K.S.HARIHARAN NAIR

RESPONDENT/S:

COMMERCIAL TAX OFFICER
SPECIAL TEAM-1, OFFICE OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, THEVARA, ERNAKULAM PIN-682015

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 21.10.2022 ALONG
WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WP(C) NO. 20283 OF 2017

PETITIONER:

M/S.VICTORY PRESS (P) LTD.
POST BOX NO.27,VICTORY PRESS BUILDING,KUNNAMKULAM-
680503, THRISSUR DISTRICT,REPRESENTED BY ITS EXECUTIVE
DIRECTOR, K P SAXON.

BY ADV SRI.TOMSON T.EMMANUEL

RESPONDENTS:

- 1 COMMERCIAL TAX OFFICER
COMMERCIAL TAXES, MINI CIVIL STATION,KUNNAMKULAM-
680503.
- 2 COMMERCIAL TAX OFFICER(ENQUIRY)
COMMERCIAL TAX COMPLEX, PUTHOLE, THRISSUR 680004.

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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- 3 DEPUTY COMMISSIONER
COMMERCIAL TAX COMPLEX, PUTHOLE, THRISSUR 680004.
- 4 INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAX COMPLEX, PUTHOLE, THRISSUR 680004.
- 5 STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM-695001.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

THIS WRIT PETITION (CIVIL) HAVING HAVING RESERVED ON 21.10.2022
ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022
DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 1718 OF 2020

AGAINST THE JUDGMENT IN WP(C) 11340/2019 OF HIGH COURT OF KERALA

APPELLANTS:

- 1 THE ASSISTANT COMMISSIONER
SPECIAL CIRCLE II, DEPARTMENT OF COMMERCIAL TAXES,
KOZHIKODE 673 0006.
- 2 GOVERNMENT OF KERALA,
REPRESENTED BY CHIEF SECRETARY, THIRUVANANTHAPURAM 695
001.
- 3 THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM 695 001.

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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CEE VEE FOOTWEAR INDIA PVT. LTD
N.H. ROAD, CHUNGAM, FEROKE CALICUT 673 631, REPRESENTED
BY V. SHAREEF, MANAGING PARTNER.

BY SRI PREMJIT NAGENDRAN

THIS WRIT APPEAL HAVING RESERVED ON 21.10.2022, ALONG WITH
WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED
THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WP(C) NO. 21946 OF 2017

PETITIONER:

K.K.ANIL KUMAR
KAMMALA HOUSE, KARIMUGAL, PUTHENCROUZ P.O., ERNAKULAM
DISTRICT-682308.

BY ADVS.
SRI.LAL K.JOSEPH

RESPONDENTS:

- 1 STATE OF KERALA
REPRESENTED BY ITS COMMISSIONER TO DEPARTMENT OF
COMMERCIAL TAXES, SECRETARIAT, THIRUVANANTHAPURAM-
695001
- 2 THE ASSISTANT COMMISSIONER
(WORKS CONTRACT) DEPARTMENT OF COMMERCIAL TAXES,
MATTANCHERRY, ERNAKULAM-682 001

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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- 3 THE COMMERCIAL TAX OFFICER
(SPECIAL TEAM-B), DEPARTMENT OF COMMERCIAL TAXES, OFFICE
OF DEPUTY COMMISSIONER, MATTANCHERY, ERNAKULAM-
682 001
- 4 THE DEPUTY COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES, MATTANCHERY,
ERNAKULAM-682 001

BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 21.10.2022, ALONG
WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022
DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WP(C) NO. 24228 OF 2017

PETITIONER:

GEORGE THOMAS
PROP. ALDOUS GLARE TRADE AND EXPORTS,28/215, PANAMPILLY
NAGAR, ERNAKULAM,KOCHI-682036

BY ADVS.
SRI.K.N.SREEKUMARAN
SMT.V.P.SEENA DEVI

RESPONDENTS:

- 1 COMMERCIAL TAX OFFICER
O/O THE DEPUTY COMMISSIONER,SPECIAL TEAM-1, ERNAKULAM
KOCHI-682015
- 2 STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT,TAXES
DEPARTMENT, GOVERNMENT
SECRETARIAT,THIRUVANANTHAPURMA PIN-695001

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 21.10.2022, ALONG WITH WA.676/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE S.V.BHATTI

&

THE HONOURABLE MR.JUSTICE BASANT BALAJI

WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944

WA NO. 1705 OF 2020

AGAINST THE JUDGMENT WP(C) 10510/2019 OF HIGH COURT OF KERALA

APPELLANTS:

- 1 THE ASSISTANT COMMISSIONER,
SPECIAL CIRCLE -II, DEPARTMENT OF COMMERCIAL TAXES,
KOZHIKODE-673 006
 - 2 GOVERNMENT OF KERALA,
REPRESENTED BY CHIEF SECRETARY, THIRUVANANTHAPURAM-
695 001
 - 3 THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM-695 001
- BY SPL. GP. MOHAMMED RAFIQ., SR. GP. V.K.SHAMSUDHEEN

RESPONDENT:

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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**M/S. HILLWOOD FURNITURE PVT. LTD.,
NH ROAD, FEROKE, CALICUT-673 631, REPRESENTED BY
V.SHAREEF, MANAGING DIRECTOR**

**BY ADVS.
SRI.P.RAGHUNATH
SRI.PREMJIT NAGENDRAN**

**THIS WRIT APPEAL HAVING RESERVED ON 08.11.2022, THE COURT ON
30.11.2022 DELIVERED THE FOLLOWING:**

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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J U D G M E N T

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

S.V. Bhatti, J.

‘A stitch in time saves nine’

is a proverb that means if you sort out a problem immediately, it may later save a lot of extra time and work. Sections 20 to 39 of Chapter V and Section 6 of the Kerala Value Added Tax Act, 2003 (for short ‘the VAT Act’) provide for different obligations

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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on the Dealer and the Officers in filing returns, assessment, recovery of tax, or alternatively penalty etc., for an alleged act of commission or omission by the Dealers covered by the VAT Act. For reasons, nay *bona fide* reasons, the enforcing machinery could not perform its duties and functions in reassessment etc., within the timelines of the VAT Act. Resulting in a slew of amendments to the VAT Act, and in the batch of appeals, the Court is concerned with the amendments made to Section 42(3) of the VAT Act by the Kerala Finance Act 2016 (for short 'Act 18/2016').

2. We have heard Mr Mohammed Rafiq learned Special Government Pleader (Taxes), and Mr Shamsudheen, learned Senior Government Pleader for the State/appellants, learned

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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Advocates A Kumar, Abdul Azees, Sreekumar, Ananthakrishnan
for the Dealers/ respondents.

2.1 WP(C) No.13673/2017 and batch of cases are disposed
by the impugned common judgment dated 18.12.2019, and the
operative portion of the judgment reads thus:

“In the result, these writ petitions are disposed of by upholding the retrospective operation of Section 42(3) of the KVAT Act, but declaring that the power to reopen assessments under the said provision cannot be exercised in relation to such assessments where the period for which the assessee concerned is obliged to retain the books of account under Rule 58(20) of the KVAT Rules has expired. The retrospective operation of Section 42(3) of the KVAT Act will thus stand controlled by the period of limitation aforementioned, and the legality of the notices/orders impugned in these writ petitions shall stand determined by the said declaration.”

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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Hence, the Writ Appeals, except W.A. No.1206/2020, are at the instance of the State/respondents in the Writ Petition. W.A. No.1206/2020 is filed by the dealer/petitioner in W.P.(C) No. 21004/2017.

2.2 The appeals, since involve common questions of law, are disposed of by this common judgment. W.A. No.676/2020 has been treated as the lead case for referring to the circumstances and the case of respective parties. The parties are referred to, both for convenience and consistency, as the State and Dealers, respectively.

W.A. No.676/2020

3. The Department of Commercial Taxes, Thrissur, served notice dated 25.02.2017 on M/s. MCP Enterprises, a

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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registered dealer, proposing to reopen and make the best judgment assessment for the Assessment Year 2010-11. The case of the dealer is that as per the applicable law to the return period, the limitation expired by 31.03.2016 and issuing notice dated 25.02.2017, by recourse to the amended Section 42(3) of the VAT Act, is illegal. The amendment does not enable reopening a time-barred assessment. Briefly stated, the notice impugned in the writ petition is beyond the period of limitation applicable for the reassessment of a return under any of the circumstances covered by Section 25 of the VAT Act.

3.1 Further, it is urged that Section 42(3) cannot be pressed into service for reopening an assessment which is barred by time under Section 25(1) of the VAT Act; Section 42(3)

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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has no retrospective operation; an assessment cannot be treated as pending without even service of notice under Section 25 of the VAT Act; Section 42(3) attempts to do away with the safeguards built into Sections 21, 22, 24, and 25 of the VAT Act; Section 42(3) avoids limitation, extinguishes the assessee's valuable rights under Section 25(1). The word 'pending' in Section 42(3) is meant to cover only the cases where notice is issued by the Department. The legal fiction in the expression 'treated as pending' does not take note of Section 22 of the VAT Act, under which the assessment is deemed to have been completed on a self-assessment if the return is duly compliant.

3.2 The contingencies covered by Section 42(3) are substantially covered by Section 25 of the Act, and there cannot

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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be two periods of limitation for the same scenario, one under Section 25(1) and another under Section 42(3) of the KVAT Act. The VAT Act limits the period of limitation to five years up to 31.03.2017 and six years with effect from 01.04.2017; and, on the contrary, for the very same alleged commissions or omissions, *albeit* with cosmetic changes, the Department is now clothed to reopen the assessments of the Assessment Year 2005-06. The legal grounds are that the Legislation, i.e., amended Section 42(3) of the KVAT Act, provides an indefinite retrospective application for reopening the time-barred assessments and is inconsistent with other provisions in Chapter V of the VAT Act. The circumstances covered by Section 42(3) with a view to having certainty on the period of limitation ought to be in line

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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with the period of limitation provided for by any one of Sections 21 to 25 of the VAT Act.

3.3 The case of the State on these legal objections canvassed by the dealer is that the amended Section 42 Sub-section (3), the defects covered by clauses (i) to (iv) of sub-section (3), the period of limitation under Section 25(1) is rendered inapplicable for the defects covered by clauses (i) to (iv) of sub-section (3). The cases covered by sub-section (3) of Section 42 of the VAT Act are susceptible to reopening the returns filed from 01.04.2005. The Legislature has the power to amend the VAT Act and can legislate prospectively as well as retrospectively. The competence of the Legislature to make law retrospectively is fairly well settled, and the Legislature, in its

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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wisdom and policy, has made Section 42(3) effective from 01.04.2005. Therefore, the notices for the reassessment of the return period of 2010-11, though beyond the period of limitation, i.e., five years, is over by fiction 'treated as pending'; the assessment is susceptible to reopening and making best judgment assessment.

4. The learned Single Judge has considered the issues on hand under two heads: namely, (i) the power to amend the VAT Act with retrospective effect, and (ii) examined whether the retrospective operation of amended Section 42(3) would cause the dealer substantial prejudice or deprive the dealer any vested right accrued to the dealer prior to the introduction of the new provision. Briefly stated, on Section 42(3), operating

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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retrospectively and legislative competence has been accepted, and the retrospectivity for reopening or reassessment under the VAT Act has been held to be within a reasonable period. Thus the learned Single Judge construed what constitutes a reasonable period by relying on the judgments in *State of Gujarat v. Patel Raghav Natha*¹; *State of Punjab v. Bhatinda District Cooperative Milk Producers Union Ltd.*²; *Director of Income-Tax (International Taxation) v. Mahindra and Mahindra Ltd*³; *New Delhi v. Vatika Township Private Limited*⁴; *Principal Commissioner of Income-Tax v. Maruti Suzuki India Ltd.*⁵ and disposed of the writ petitions by a declaratory relief as excerpted in paragraph 2.1.

¹ AIR 1969 SC 1297

² (2007) 11 SCC 363

³ (2014) 365 ITR 560 (Bombay)

⁴ (2015) 1 SCC 11

⁵ (2019) 416 ITR 613 (SC)

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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5. Mr Mohammed Rafiq, learned Special Government Pleader (Taxes), argues that the impugned judgment held that the Legislature is competent to enact the amendment retrospectively. The Legislature, within its competence and necessity, stipulated 01.04.2005 as the effective date for Section 42(3) of the VAT Act. The reasoning of the learned Single Judge on limiting the period of limitation to five years by relying on Rule 58(20) of the KVAT Rules is impermissible and untenable on any cannon of interpretation. The Subordinate Legislation/Rule cannot control the Act. Therefore, the declaration that Section 42(3) is applicable for five years in consonance with Rule 58(20) is illegal and impermissible. In other words, the declaration amounts to rewriting the

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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legislative expression through adjudication. The above argument, it is stated, is axiomatic and needs no reference to the precedents on the point. Relying on *Ghanshyam Das v. Regional Assistant Commissioner*⁶ and adverting to the phrase in Section 42(3), 'treated as pending', he argues that a statutory return could be pending till a final order of assessment was made on the return, and no question of limitation would arise. To wit, the argument is that in the absence of an assessment order, the assessment proceedings are pending. Through Section 42(3), the power is conferred on the Department to reopen the return in cases where the circumstances set out in Section 42(3) are attracted. The learned counsel argues that *Ghanshyam Das* is a case arising under the Central Provinces and

⁶ AIR 1964 SC 766

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Berar Sales Tax Act, 1947 (Act 21/1947), and the scheme of return filing, assessment, and reassessment under the VAT Act is, to a great extent, similar. He further contends that a dealer is under obligation to preserve the books till the return is finally concluded.

5.1 He commends to the Court the following paragraphs from *Commissioner of Sales Tax v. Ramdas Laxmidas*⁷ of Bombay High Court.

“Under Rule 17 of the said Rules, every registered dealer was to furnish to the Sales Tax Officer quarterly returns in the prescribed form within one calendar month from the expiry of the quarter to which the return related. As mentioned above, there is no dispute before us that the returns were filed by the respondents within the prescribed time, that is, they were filed within, one calendar month from the expiry of each of the quarters, which went to

⁷ 1976 384 STC 354 (Bombay)

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make up the period of assessment in question. In *Ghanshyamdas v. Regional Assistant Commissioner of Sales Tax, Nagpur, and others*; a case under the C.P. and Berar Sales Tax Act, 1947, of which the provisions for filing returns and making assessments were similar to the provisions under the said Bombay Sales Tax Act, 1946, the Supreme Court held that the assessment proceedings started when a return was made or when a notice was issued to a dealer either under section 10(3) or section 11(2) of the C.P. and Berar Sales Tax Act, 1947. The said sections 10(3) and 11(2) dealt with cases of a registered dealer failing to file his returns within the prescribed period and of a dealer who did not get himself registered under that Act, though he had become liable to do so are not relevant, for, in the present reference, the respondents were registered as a dealer and had duly filed their returns. Thus, according to the said decision of the Supreme Court, so far as the respondents were concerned, the assessment proceedings commenced when they filed their returns. If the respondents after filing their returns and before the assessment proceedings were completed were so imprudent as to destroy the evidence, which they would require to produce in support of their claim for deduction, they had only to

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thank themselves if their claim was rejected. We must, however, make it clear that this would apply only to original assessment proceedings. A dealer should normally preserve even after the expiry of the statutory period his books and documents until the assessment proceedings initiated by the filing of his returns are finally concluded, but once he has been given a deduction or an exemption which he claimed, he is not bound to preserve any documents which is required for evidence in support of such claim beyond the statutory period, and if he destroyed them, the department cannot thereafter in suo motu revision proceedings or in reassessment proceedings draw any adverse inference against the dealer on the ground that he had not preserved his books of account or other documents because the liability cast by section 12A(3) and rule 41-A was to preserve such documents for the statutory period only. We would like to make it clear that the rule of prudence we have enunciated above that even after the expiry of the statutory period the dealer, though not under any statutory obligation to do so, should preserve his evidence until the proceedings are completed, would apply not only until the conclusion of the assessment proceedings and also until the

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disposal of any appeal, revision or reference therefrom, but not thereafter. Thus, a dealer is not required thereafter to preserve his books of account, duplicates and counterfoils of bills and cash memoranda, certificates and declarations given to him by those dealers, who purchased goods from him, etc., until the expiry of the period of limitation for the initiation of suo motu revision proceedings or reassessment proceedings or when no period of limitation is prescribed for the initiation of such proceedings, for all times; and if he does not preserve such documents, no adverse inference can be drawn against him by the reassessing or revising authority nor can such authority in suo motu revision or reassessment proceedings cancel, withdraw or disallow any deduction or exemption allowed to him in his assessment proceedings on the strength of such documents produced in the course of his assessment proceedings or in appeal or revision proceedings arising therefrom. There is no statutory obligation in a dealer to so preserve these documents, and to hold otherwise on the grounds of an implied obligation or as a rule of prudence would run counter to common sense and notions of justice, equity and good conscience.”

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5.2 It cannot be gainsaid by a dealer that the dealer was under no obligation to preserve the accounts, records, beyond the period prescribed under the VAT Act and the Rules made thereunder. The Supreme Court has held that acceptance of a dealer's contention that the dealer is not bound to produce the books at the time of assessment beyond a certain period of time would result in negating the statutory provision which requires deduction given on production of the documents in support of the claim. [See *Ramdas Laxmidas v. Commissioner of Sales Tax*⁸]

5.3 He cites the judgment in *Commissioner of Income Tax, Andra Pradesh v. M/s.Taj Mahal Hotel Secunderabad*⁹ and argues that Rules are meant only for the purpose of carrying out the

⁸ 1995 Suppl (3) SCC 673

⁹ (1971) 3 SCC 550

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provisions of the Act, and the Rules do not take away what was conferred by the Act or write down the effects of the Act. The Court, in construing a provision of a taxing Statute, ought to go by the cardinal principle of interpretation, and in the case on hand, the meaning of Section 2(1) of Act 18/2016 and sub-section (3) of Section 42 is very clear, and the Court ought to apply the golden rule of interpretation and give meaning to the words employed by the Legislature; the consequences or hardship are not factors weighed by the Court for deviation from the literal interpretation available to the case on hand. He prays for setting aside the judgment under appeal.

6. The counsel appearing for the dealers, in support of the judgment under appeal, have made a few submissions both

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to sustain the judgment under appeal and also additional reasons or grounds to supplement the reasoning adopted in the judgment under appeal. It is convenient to note the arguments as follows:

(a) The taxing event both under the General Sales Tax Act and the Value Added Tax is fairly identical, still, the precedents under the General Sales Tax Act are not **automatically** applied for deciding a controversy arising under the VAT Act.

(b) Amendment to Section 42(3) is an offshoot to the judgment of this Court in *Baiju A A* and *Najeem* case [Judgment dated W.P.(C) No.9963/2019 and connected cases]. In the absence of a validation clause, the amendment cannot take away the effect of the adjudication in *Baiju A A* or *Najeem* case.

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The legislative fiction employed through “treated as pending” negates or contradicts the express words in Section 25(1) of the VAT Act.

(c) The Scheme under Chapter V for assessment, recovery of tax and penalty provides for filing of returns and also for self-assessment, subject to Sections 22, 24 and 25 of the VAT Act. In other words, the argument provides that by filing returns under Section 20 of the VAT Act, the obligation fastened on the dealer is complied with. Section 21 accords deemed completion of the return resulting in self-assessment upon completion of the requirements or timelines under Sections 22, 24 and 25 of the VAT Act. The legal fiction now employed through Act 18/2016 to Section 42(3) of the VAT Act is in head-on collision with the

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finality given to the filed return by Section 21 read with Sections 22, 24 and 25 of the VAT Act.

(d) Sections 20 to 25, either specifically or by a combined reading with the applicable Rule, provide for the very circumstances now covered by Section 42(3) of the VAT Act. Therefore, the period of limitation is different namely, under Section 25(1), the limitation to reopen the assessment is five years/six years, as the case may be, and for the substantially same alleged commissions or omissions, there is no period of limitation. The Counsel illustrate the argument that for the return period of 2005-06, the period of limitation under Section 25(1) of the VAT Act stood expired by 31.03.2011. By referring to Section 42(3), reassessment can be initiated as latest as even

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date. The tax legislation presupposes certainty in the duties and obligations on the part of the dealer and the State.

(e) Rule 58(20) must be read in conjunction with Sections 22, 24 and 25 of the VAT Act. The Rule is not controlling the Act.

(f) The amendment to Section 42(3), for all purposes, revives all the returns filed for the return period 2005-06 till the KVAT Act is in force i.e., 01.07.2017. The amendment to Section 42(3) is reviving a dead letter.

(g) The interpretation of Section 42(3), in the manner argued by the State is accepted, would lead to an anomalous situation, and such an anomalous situation is ironed out by a harmonious interpretation in the judgment under appeal. Section 42(3) is again a provision inconsistent with the limitation provided

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under Sections 22, 24 and 25 of the VAT Act.

(h) Where no time limit is stipulated for doing an act or function, the stipulation of a reasonable period is considered correct and proper. The powers conferred on the Officers by Section 42(3) are excessive, and the deemed fiction, i.e., treated as pending, is in negation to other provisions of the VAT Act. Therefore, to avoid inconsistency or a head-on collision, machinery provision and procedural requirement between harmonious construction of words both in Sections 25 and 42(3) of the VAT Act have been resorted to. The fiction created by the phrase 'deemed to have been...' etc. is interpreted to give correct expression to the Legislative fiction employed in Section 42(3) of the KVAT Act. The legal propositions are summarized

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thus:

(i) **New law cannot reverse a dead remedy** – when the new provision came into operation a vested right is accrued to another, new provision cannot revive a dead right or take away the vested right.¹⁰

(ii) **Certainty in tax legislation.** Significant value to observing consistency and certainty – business decisions made in expectation of consistency etc to detract¹¹.

Law looks forward and not backward – retrospective legislation contrary to the general principle that legislation by which conduct of mankind to be regulated when introduced for the first time to deal with future acts ought not to change the

¹⁰ Union of India v. Uttam Steel Limited (2015) 13 SCC 209 Page 6, Para 10.3 and 10.4 Facts Headnote C at page 1

¹¹ Pr. Commissioner of Income Tax, New Delhi v. Maruti Suzuki India Limited 2019 SCC Online SC 928 Page 24, Para 14

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character of past transactions.¹²

(iii) G.P. Singh's principles of statutory interpretation. On retrospectivity.¹³

(iv) **Retrospectivity must be reasonable and must not be excessive or harsh.** Different considerations would arise if by the amendment, even final assessments were sought to be reopened, it cannot revive a power lost by efflux of time.¹⁴

(v) **Importance of time limit in taxation.** Assessment should be completed with expedition. Assessee would be required to keep evidences when evidence is necessary. With the lapse of time there is scope for it being lost. Period of

¹² Commissioner of Income Tax (Central)-1, New Delhi v. Vatika Township Private Limited (2015) 1 SCC Page 72 Para 28; Page 73, Para 31

¹³ Commissioner of Income Tax 5 Mumbai v. Essar Teleholdings Limited (2018) 3 SCC 253 Page 95, Para 23

¹⁴ National Agricultural Cooperative Marketing Federation of India Ltd v. Union of India (2003) 5 SCC 23

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limitation in taxation such eventuality cannot be garbles unless timely assessment is completed.¹⁵

(vi) The contention of the State that the assessment is to be treated as pending for the purpose of Section 23 of the KVAT Act Section 42(3) relied upon specifically to content that the assessment is to be treated as pending.

Division Bench held that amendment is introduced after the limitation expired. Notices quashed consequentially¹⁶.

(vii) **Vires of Section 42(3)** is against the Scheme of the KVAT Act and opposed to the judgment in Najeem's case ¹⁷

¹⁵ Bharat Steel Tubes Ltd. v. State of Haryana (1988) 3 SCC 478 Page 10, Para 15

¹⁶ The Commercial Tax Officer (In charge) Office of the Assistant Commissioner (Assessment), Palakkad, The Deputy Commissioner, Department of Commercial Taxes, Palakkad and Inspecting Assistant Commissioner, Department of Commercial Taxes, Palakkad v. M/s. SDF Industries Limited - 2018(12) TMI 420 Kerala High Court Page 72 Para 10 Para 11

¹⁷ Commercial Tax Officer, Anchal and Others Vs. S. Najeem and Another 2018 (4) KHC 666 Kerala High Court [Page 101, 102 - Para 32]

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7. We have taken note of the arguments advanced on both sides and taken note of citations relied on by the learned Counsel.

7.1 In the case of hand, there is no controversy between the parties on the circumstances leading to the filing of the writ petitions. In substance, the issue centers around the interpretation of Section 42(3) of the VAT Act. Beforehand, the short title of Act 18/2016 and Section 42(3) are excerpted hereunder:

“Act 18/2016

1. Short title and commencement.-(1) This Act may be called the Kerala Finance Act, 2016.

(2) Save as otherwise provided in this Act,-

(i) Clause (b) of sub-section (8) of section 9 shall be deemed to

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have come into force on the 1st day of April, 2005;”

Section 42(3)

"(3) Notwithstanding anything to the contrary contained in this Act, if a dealer,

(i) fails to file audited accounts referred to in sub-section (1), or

(ii) fails to file revised annual return rectifying the mistake or omission, along with the audited statement of accounts and certificate or if the variance in the audited statement of accounts with the returns is not satisfactorily explained in the reconciliation statement prescribed, or

(iii) fails to file the annexures, statements, certificates, declarations, including the statutory declarations to be filed under the Central Sales Tax Act, 1956 which are required to be filed along with the returns to prove the correctness of the concessional rate of tax, exemptions and exports claimed in the returns, or

(iv) fails to declare any sale, purchase or interstate stock transfer as evidenced from the documents prescribed under section 46 available with the assessing authority in the sales and purchase lists filed along with the returns, the assessment

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of such dealer for the relevant year for the purpose of section 25 shall be treated as pending and the time limit mentioned thereunder shall not be applicable in such cases."; (emphasis supplied)

8. Briefly noted, the argument of the State is that the Legislature is competent to legislate law both prospectively and retrospectively. Through the Finance Act 18/2016, Section 42(3) is made effective from 01.04.2005. There is no reason, firstly, for limiting the retrospective operation to the period under which the dealer is under obligation to maintain the records. Strong reliance is placed on *Ghanshyam Das; Ramdas Laxmidas; and Taj Mahal Hotel, Secunderabad* by the State. Before referring to a few of the decisions cited by the dealers, which are often quoted or star judgments on the respective points, we would

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refer to the citations relied on by the State in support of the argument on the three points.

(i) *Ghanshyam Das v. Regional Assistant Commissioner*

9. *Ghanshyam Das* (supra) is dealing with the statutory scheme of filing returns, keeping and maintenance of records under the Central Provinces and Berar Sales Tax Act and also the respective obligations fastened on the dealer and the State. Sections 10 and 11 of the Central Provinces and Berar Sales Tax Act are the fulcra on which the consideration has proceeded. In the said background, while dealing with the scope and effect of Sections 10 and 11 of the Central Provinces and Berar Sales Tax Act, the Apex Court has observed that the submission of a

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statutory return would initiate the proceedings and that the proceedings would be pending till a final order of assessment was made on the said return, no question of limitation would arise.

9.1 We must keep in our perspective the scope and ambit of Sections 20 to 25 of the VAT Act before relying on the ratio laid down in *Ghanshyam Das* case. We are of the view that the view expressed by the Supreme Court in *Ghanshyam Das* is applicable to a similar fact situation and law. In the KVAT Act there are timelines for filing the return, deemed assessment, reopening etc. Therefore, the argument that till an assessment order is made by the Department, the return is deemed to be pending *de hors* Section 42(3) of the Act is untenable and

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unsustainable. Therefore, it was endeavoured through amended Section 42(3) of the KVAT Act to treat the returns as pending. The scheme under the General Sales Tax and Value Added Tax has noticeable distinguishing features. The said judgment does not aid the challenge laid to the impugned judgment.

(ii) Commissioner of Sales Tax v. Ramdas Laxmidas

10. The next judgment relied on by the State is *Ramdas Laxmidas* (supra). A few of the distinguishing features noted in *Ghanshyam Das* are applicable to *Ramdas Laxmidas* as well. Even in *Ramdas Laxmidas*, the Bombay High Court noted that

“once he (dealer) has been given a deduction or an exemption which he claims is not bound to preserve any documents which is required for evidence in support of such claim beyond the

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statutory period. And if he destroyed them the Department cannot thereafter in *suo motu* revision proceedings or in reassessment proceedings draw any adverse inference against the dealer on the ground that he had not preserved his books of account or other documents because the liability cast by Section 12A(3) and Rule 41-A was to preserve such documents for the statutory period only....”

(emphasis supplied)

Finally, it is held that a dealer is not required after completion of proceedings to preserve his books of account, duplicates, counterfoils of bills etc. The failure to preserve documents after the period is over, no adverse inference can be drawn against the dealer by the reassessing or revising authority. There is no statutory obligation in a dealer to so preserve these documents and to hold to accounts/books etc., otherwise on the

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grounds of an implied obligation or as a Rule of prudence would run counter to common sense and notions of justice, equity and good conscience. *Ramdas Laxmi Das*, we add, from one perspective, confirms the view, i.e., to continue to retain the books etc., for an indefinite period is not reasonable in the judgment under appeal.

(iii) *Commissioner of Income Tax, Andra Pradesh v. M/s.Taj Mahal Hotel Secunderabad*

11. Lastly, the State relied on *M/s.Taj Mahal Hotel Secunderabad* (supra) for the proposition that Rules are meant only for the purpose of carrying out the provisions of the Act and Rules could not take away what was conferred by the Act or Rules write down the effect of an enactment. The proposition is

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appreciated and what begs the question in the circumstances of this case is whether the legal fiction introduced by the Legislature to Section 42(3) of the VAT Act, firstly, treats all returns as pending and, secondly, gives effect to the amendment from 01.04.2005. In our considered view, the learned Judge has referred to Rule 58(20) for the purpose of ascertaining the reasonable period for reopening the assessment, even assuming that the case arises under Section 42(3) of the VAT Act. It is incorrect to assume that the subordinate legislation is adopted for interpreting Section 42(3) of the VAT Act.

12. The above discussion takes us to the next important point for consideration, namely the interpretation of Section

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2(1) of Act 18/2016 and Section 42(3) of the VAT Act. The learned Counsel appearing for the dealers have made strenuous efforts to bring home their argument that the amended Section 42(3) is not introducing a new obligation, function, or duty to be performed by the Officers of the Commercial Tax Department or deals with a new default by the dealers. The sub-section stated in the words of Counsel appearing for the dealers is a subterfuge to have an unlimited period of limitation to reassess the returns which cannot be time-barred under Section 25(1) of the VAT Act. A comparative view of Sections is made, and for convenience, the following comparative table is stated to appreciate the argument of the counsel appearing for the dealers.

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SECTION 20	SECTION 42(3)(i)
Every dealer shall submit to the Assessing Authority such return in such manner [section 42(i) r/w Rule 60] <u>by such documents as may be prescribed.</u>	Fails to file audited accounts referred in Section 42(i)
SECTION 42(2)	SECTION 42(3)(ii)
Where a dealer detects any omission between the annual return and audited figures shall file revised annual return rectifying the omission and pays the difference of tax.	Fails to file revised annual return rectifying the mistake along with the audited statement of accounts.
SECTION 20	SECTION 42(3)(iii)
Every dealer shall submit to the Assessing Authority such <u>return in such manner</u> [section 42(i) r/w Rule 60] <u>by such documents as may be prescribed.</u>	Fails to file a statutory declaration to be filed under the CST Act, 1956.
SECTION 25	SECTION 42(3) (iv)

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<p>The whole or any part of the turnover of business escaped assessment to tax in any year or return period</p> <p>(ii) has been under-assessed.</p> <p>(iii) has been assessed at a rate lower than the rate at which it is assessable.</p> <p>(iv) any deduction has been wrongly made thereon</p> <p>(v) input tax or special rebate has been wrongly availed</p>	<p>Fails to declare any sale or purchase inter-State stock transfer....</p>
SECTION 22	
<p>Rejection of defective return.</p> <p>Assessment in case of filing of defective return.</p>	<p>Fails to declare any sale or purchase inter-State stock transfer....</p>

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an authority for the proposition that “there is significant value which must attach to observing the requirement of consistency and certainty. Individual affairs are conducted, and business

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decisions are made in the expectation of consistency, uniformity and certainty. To detract from those principles is neither expedient nor desirable.

13. It is argued that the Department has the power to reject the defective return and take up assessment in case of filing of defective returns. And so is the case covering broad eventualities, viz. under-assessed, lower rate etc., in Section 25 of the KVAT Act. The counsel to explain the inconsistency or contradiction has given two illustrations on the amendment to section 42(3) of the VAT Act. The Revenue for any of the omissions covered by Section 25 of the KVAT Act could have initiated reassessment proceedings within five years of the last date of the return period, and no objection could be stated by

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the dealer. By virtue of Section 42(3), the Department can now issue a reassessment notice for the return filed for the period 2005-06 and continue to have the same jurisdiction for all times to come on the returns filed between 2005-06 and 2016-17 till the GST regime has come into force. Therefore, the dealer who filed the return in 2005-06 is obliged to keep the books, accounts, and records for an indefinite period or will be faced with the hardship of accepting a reassessment notice. It is in this background that the dealers have argued that the amendment lacks certainty and effaces certainty in other provisions of the KVAT Act. Supporting the argument, the dealers rely on para 40 of *Maruti Suzuki India Ltd.* The importance of a time limit cannot be overlooked.

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13.1 In *Bharat Steel Tubes Ltd. v. State of Haryana*¹⁸ the Supreme Court has indicated that the assessment of tax should be completed with expedition. It involves revenue to the State. In the case of a registered dealer, who collects sales tax on behalf of the State, there is no justification for him to withhold the payment of the tax so collected. If a timely assessment is completed, the dues of the State can be conveniently ascertained and collected. Delay in the completion of assessment often creates problems. The assessee would be required to keep all the evidence in support of his transactions. Where evidence is necessary, with the lapse of time, there is scope for its being lost.

(emphasis supplied)

¹⁸ (1988) 3 SCC 478

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13.2 *Commissioner of Income Tax Mumbai v. Essar Teleholdings Limited*¹⁹ was considering the retrospective operation of an explanatory memorandum issued with the Finance Bill 2006. The Apex Court referring to Justice G P Singh on principles of statutory interpretation, held as follows:

“22. The legislature has plenary power of legislation within the fields assigned to them; it may legislate prospectively as well as retrospectively. It is a settled principle of statutory construction that every statute is prima facie prospective unless it is expressly or by necessary implications made to have retrospective operations. Legal maxim nova constitutio futuris formam imponere debet non praeteritis i.e. a new law ought to regulate what is to follow, not the past, contain a principle of presumption of prospectivity of a statute.

23. Justice G.P. Singh in *Principles of Statutory Interpretation* (14th Edn. in Chapter 6), while dealing with operation of fiscal

¹⁹ (2018) 3 SCC 253

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statute, elaborates the principles of statutory interpretation in the following words:

"Fiscal legislation imposing liability is generally governed by the normal presumption that it is not retrospective and it is a cardinal principle of the tax law that the law to be applied is that in force in the assessment year unless otherwise provided expressly or by necessary implication. The above rule applies to the charging section and other substantive provisions such as a provision imposing penalty and does not apply to machinery or procedural provisions of a taxing Act which are generally retrospective and apply even to pending proceedings. But a procedural provision, as far as possible, will not be so construed as to affect finality of tax assessment or to open up liability which had become barred. Assessment creates a vested right and an assessee cannot be subjected to reassessment unless a provision to that effect inserted by amendment is either expressly or by necessary implication retrospective. A provision which in terms is retrospective and has the effect of opening up liability which had

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become barred by lapse of time will be subject to the rule of strict construction.

In the absence of a clear implication, such a legislation will not be given a greater retrospectivity than is expressly mentioned; nor will it be construed to authorise the Income Tax Authorities to commence proceedings which, before the new Act came into force, had by the expiry of the period then provided, become barred. But unambiguous language must be given effect to, even if it results in reopening of assessments which had become final after expiry of the period earlier provided for reopening them. There is no fixed formula for the expression of legislative intent to give retrospectivity to a taxation enactment...."

(emphasis supplied)

13.3 *National Agricultural Cooperative Marketing Federation of*

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*India Ltd v. Union of India*²⁰ holds the view that the retrospective operation must be reasonable, must not be excessive or harsh and the relevant paragraphs read as follows:

“28. The Constitution Bench of this Court in *CIT v. Vatika Township (P) Ltd* (2015) 1 SCC 1 has taken into consideration the notes of clause appended to the Finance Bill to decipher the nature of the legislative scheme. In para 42.1, the Constitution Bench stated as follows: (SCC p. 30)

"42.1. "Notes on Clauses" appended to the Finance Bill, 2002 while proposing insertion of proviso categorically states that "this amendment will take effect from 1-6-2002". These become epigraphic words, when seen in contradistinction to other amendments specifically stating those to be clarificatory or retrospective depicting clear intention of the legislature. It can be seen from the same Notes that a few other amendments in the Income Tax Act were made by the same Finance Act specifically making those amendments retrospective. For example, Clause 40

²⁰ (2003) 5 SCC 23

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seeks to amend Section 92-F. Clause (iii-a) of Section 92-F is amended "so as to clarify that the activities mentioned in the said clause include the carrying out of any work in pursuance of a contract". This amendment takes effect retrospectively from 1-4-2002. Various other amendments also take place retrospectively. The Notes on Clauses show that the legislature is fully aware of three concepts:

- (i) prospective amendment with effect from a fixed date;
- (ii) retrospective amendment with effect from a fixed anterior date;
- and
- (iii) clarificatory amendments which are retrospective in nature."

(emphasis in original)

29. It is also relevant to know as to how the statutory provisions of Section 14-A sub-section (2) and sub-section (3), Rule 8-D was understood by the Income Tax Department itself. After the insertion of sub-section (2) and sub-section (3) in Section 14-A by the Finance Bill, 2006, Circular dated 28-12-2006 was issued by the Department wherein Para 11.3,

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following was stated:

"11.3. Applicability.-From Assessment Year 2007-2008 onwards."

13.4 A Constitution Bench of the Supreme Court in *Nathi Devi v. Radha Devi Gupta*²¹ relied on by the State on the function of a Court in the interpretation of a Statute, held thus:

"13. The interpretative function of the court is to discover the true legislative intent. It is trite that in interpreting a statute the court must, if the words are clear, plain, unambiguous and reasonably susceptible to only one meaning, give to the words that meaning, irrespective of the consequences. Those words must be expounded in their natural and ordinary sense. When a language is plain and unambiguous and admits of only one meaning, no question of construction of statute arises, for the Act speaks for itself. Courts are not concerned with the policy involved or that the results are injurious or otherwise, which may follow from giving effect to the language used. If the words

²¹ (2005) 2 SCC 271

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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used are capable of one construction only then it would not be open to the courts to adopt any other hypothetical construction on the ground that such construction is more consistent with the alleged object and policy of the Act. In considering whether there is ambiguity, the court must look at the statute as a whole and consider the appropriateness of the meaning in a particular context avoiding absurdity and inconsistencies or unreasonableness which may render the statute unconstitutional. (emphasis supplied)

14. It is equally well settled that in interpreting a statute, effort should be made to give effect to each and every word used by the legislature. The courts always presume that the legislature inserted every part thereof for a purpose and the legislative intention is that every part of the statute should have effect. A construction which attributes redundancy to the legislature will not be accepted except for compelling reasons such as obvious drafting errors. (See State of U.P. v. Dr. Vijay Anand Maharaj³, Rananjaya Singh v. Baijnath Singh, Kanai Lal Sur v. Paramnidhi Sadhukhan, Nyadar Singh v. Union of India, J.K. Cotton Spinning and Weaving Mills Co. Ltd. v. State of U.P. and

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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Ghanshyamdas v. RAC Sales Tax.)

15. It is well settled that literal interpretation should be given to a statute if the same does not lead to an absurdity.”

(emphasis supplied)

14. The judgments relied on by the State as well mandate that the Court must ensure that through the interpretative tool, the Court avoids absurdity or inconsistencies or unreasonableness, which may render the Statute unconstitutional. The Courts, as a first step, follow cardinal principles in ascertaining the meaning of a provision of a Statute.

15. In *State of West Bengal v. Union of India*²², the Apex court held that the Court must ascertain the intention of the

²² AIR 1963 SC 1241 at page 1265

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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Legislature by directing its attention not merely to the clauses to be construed but to the entire Statute. It must compare the clause with the other parts of the law and the setting in which the clause to be interpreted occurs. In other words, the Court takes note from the *Statutes what precedes and what succeeds*.

16. *Krishan Kumar v. State of Rajasthan*²³ lays down that through interpretation head on collision of interpreting two provisions must be avoided. It is equally important to ensure that inconsistency is avoided and anomalies or hardships are ironed out through interpretation without either adding to the expression of the Legislature or deleting a word used by choice by the Legislature.

16.1 In *Commissioner of Income Tax (Central)-1, New Delhi v.*

²³ (1991) 4 SCC 258

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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*Vatika Township Private Limited*²⁴ the view and the dictum laid are apt for consideration in the batch appeals. Paragraphs 28 and 31 read thus:

“28. Of the various rules guiding how a legislation has to be interpreted, one established rule is that unless a contrary intention appears, a legislation is presumed not to be intended to have a retrospective operation. The idea behind the rule is that a current law should govern current activities. Law passed today cannot apply to the events of the past. If we do something today, we do it keeping in view the law of today and in force and not tomorrow's backward adjustment of it. Our belief in the nature of the law is founded on the bedrock that every human being is entitled to arrange his affairs by relying on the existing law and should not find that his plans have been retrospectively upset. This principle of law is known as *lex prospicit non respicit*: law looks forward not backward. As was observed in *Phillips v. Eyre*, a retrospective legislation is contrary to the general principle that legislation by which the

²⁴ (2015) 1 SCC 1

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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conduct of mankind is to be regulated when introduced for the first time to deal with future acts ought not to change the character of past transactions carried on upon the faith of the then existing law.

31. In such cases, retrospectivity is attached to benefit the persons in contradistinction to the provision imposing some burden or liability where the presumption attaches towards prospectivity. In the instant case, the proviso added to Section 113 of the Act is not beneficial to the assessee. On the contrary, it is a provision which is onerous to the assessee. Therefore, in a case like this, we have to proceed with the normal rule of presumption against retrospective operation. Thus, the rule against retrospective operation is a fundamental rule of law that no statute shall be construed to have a retrospective operation unless such a construction appears very clearly in the terms of the Act, or arises by necessary and distinct implication. Dogmatically framed, the rule is no more than a presumption, and thus could be displaced by outweighing factors.”

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17. Let us, by first applying the cardinal rule of interpretation, find out the plain meaning, obligation, or duty cast on the Dealer and the Officer under Section sub-section (3) of clauses (i) to (iv).

17.1 Clauses (i) to (iv) begin with the words “if a dealer fails to file” – (a) audited accounts; (b) revised annual return rectifying mistake; (c) annexures, (d) statements; (e) declare any sale, purchase etc., the assessment of such dealer for the relevant year shall be **‘treated as pending’** without reference to limitation stipulated under Section 25(1) of the VAT Act. Section 42(3) clauses (i) to (iv) refer to failure to file one or the other obligated return, annexure etc. In interpreting the words, by keeping in perspective the judicial precedents noted

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above, let us conclude the first stage of interpretation and the permissible meaning given of these clauses.

17.2 The expression 'fails to file' means neglect to file or a mistake, failure, or instance of poor performance to file. It is a simple present tense, and at best, 'fails to file' can be used as a future tense. Under no circumstances, the language as employed in Sub-section (3), the words 'fails to file' can not be a past tense. Juxtaposing the said meaning to the words 'fails to file' with legal fiction to treat the assessment as pending is used in the past tense dating back to 01.04.2005, i.e. the date on which the VAT Act has come into operation. 'Treated as pending' is a legislative fiction.

17.3 A few basic elements of fiction are:

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- (i) The chief characteristic of a legal fiction is a deliberate false assumption of fact.
- (ii) Assumption is made contrary to reality.
- (iii) Assumption is employed to achieve a lawful result.
- (iv) Legal fiction should not be employed to defeat the law or result in illegality.
- (v) Legal fiction should operate for the purpose for which it was created and should not be extended beyond its legitimate field.
- (vi) Legal fiction should not be extended so as to lead to unjust results or to work in justice.
- (vii) Fiction should be interpreted restrictively, [source V K Varadachari – Edition 2012]

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17.4 The Legislature is entitled to create fiction by employing words such as ‘deemed to be’, ‘treated as’ so on and so forth. Testing the expression on the touchstone of elements of fiction excerpted above, the expression must satisfy the plain definition of fiction and not attract the negative consequences read above. The inconsistency this Court perceives in clauses (i) to (iv) of sub-section (3) of Section 42 is that a simple present tense is rendered past tense, and the limitation in Section 25 of the KVAT Act is erased. Situations similar to clauses (i) to (iv) of Section 43(2) are covered in Chapter V, dealing with assessment, return, reassessment etc. The amendment is operating retrospectively than what is categorically stated in Section 25 of the KVAT Act. Therefore, the issue is

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interpretation of legal fiction created by the words ‘treated as pending’, whether consistent with the first portion of Sub-section (3) of Section 42 and with other provisions, i.e., Section 25 etc of the VAT Act.

18. As noted above, Section 21 provides for self-assessment of returns filed under Section 20. The self-assessment is subject to reassessment under Section 25 of the KVAT Act. The broad heads attracting reassessment have a period of limitation of five or six years as is applicable to the return period. The structure of Section 42(3) is that for an omission brought under Section 42(3), there is no limitation at all. It is the fiction created by the phrase ‘treated as pending’ the limitation otherwise attracted is removed. Juxtapose both

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situations; on the one hand, Sections 22 and 25, and on the other hand, section 42(3)(i) to (iv), there is inconsistency in the application. The certainty covered for reopening is disturbed, and uncertainty in reassessment is created. The argument of the Counsel for dealers that there will be limitation and no limitation for the same or similar eventualities appears to be correct. From 01.07.2017, the tax on the supply of goods and services is in operation, and the returns filed under the KVAT Act will be at large with uncertainty. From the above consideration, we are of the view that the provision under challenge, if read in the manner suggested by the State, would lead to inconsistency and attracts contradiction in terms. With a view to harmonizing the provisions in the Statute, the learned

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Judge has referred to the requirement of maintaining books for five years as the period for which reassessment could be undertaken. With effect from 01.07.2017, the GST regime is in operation, and the State Legislature, in terms of Section 19 of Constitution Amendment Act 2016 is enabled to repeal or amend the laws inconsistent with the amended articles in the Constitution. Even after the anvil of the GST regime, the uncertainty of reassessment under Section 42(3) of the KVAT Act, in spite of other limitations or timelines are over, continues. This is an uncertain and contradictory state of affairs. The literal construction is leading to situations resulting in more hardship than envisaged at any point of time. The limitation is erased by fiction. So the Court, by construing

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the fiction in a reasonable way and limiting the retrospectivity in line with other provisions, the scheme of the KVAT Act brings harmony to the appended and unamended provisions. In fact, the judgment under appeal, from a slightly different viewpoint, has arrived at the same conclusions. We are in full agreement with the view and conclusions recorded in the judgment under appeal.

19. The learned Judge, through the impugned judgment, has rightly held that the Legislature is competent to make retrospective law, and in the case on hand, the retrospectivity is spelt out in categorical terms, confer discernible reasons and has rightly held that the retrospectivity must be in consonance with a reasonable period, provided for in the VAT Act.

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Otherwise, the threat of reassessment without reference to timelines will be staring at all the dealers who have filed returns for the period of return 2005-06 till 2016-17 and at any time, the dealer could be subjected to the procedure of reassessment. We are, for the above reasons, in agreement with the view expressed in the judgment under appeal, we are not further dwelling on practical difficulties etc.

20. A word before embarking on the next aspect is available from the judgment in *Ramdas Laxmidas* (supra). Where the Division Bench has held that to hold otherwise, i.e., to retain or keep books for an indefinite period, on the grounds of an implied obligation or as a Rule of prudence would run counter to common sense and notions of justice, equity and good

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conscience applies with equal force to the case on hand. As has been quoted at the beginning of the judgment: A stitch in time would have saved nine efforts both by the dealer and the State.

For the above reasons, the appeals fail and are dismissed accordingly.

W.A. No. 1206/2020

21. The Writ Appeal is filed challenging the portion of the impugned judgment which has accepted the competence of the Legislature and rejected the grounds particularly raised under Article 14 etc. of the Constitution.

21.1 In our considered view, this Court need not independently refer to the grounds/arguments urged in the appeal for two reasons. Firstly, this Court is in agreement with

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the reasons recorded in the judgment under appeal on the competence to amend retrospectively, and the period is held as five years. Therefore, with a view to having consistency in our consideration and conclusion, we reject the grounds raised in the appeal, and the Writ Appeal stands dismissed accordingly.

The appeals filed by the State and the dealer are dismissed.

OT Rev. Nos.52/2020 & 87/2022 and W.P.(C) Nos.11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 21946/2017, 24228/2017, 3705/2018

22. OT Revs and W.P.(C)s have been tagged with W.A. No.676/2020. We have dismissed the appeals. Hence, by following the reasoning in W.A. No.676/2020, the O.T. Revisions are dismissed. Writ Petitions are disposed of in terms of the

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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judgment in W.P.(C) No.13673/2017 as confirmed by W.A. No.676/2020.

All Interlocutory Applications as regard interim matters stand closed.

Sd/-
S.V.BHATTI
JUDGE

Sd/-
BASANT BALAJI
JUDGE

jjj

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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APPENDIX OF OT.REV 52/2020

PETITIONER ANNEXURES

ANNEXURE A	TRUE COPY OF THE NOTICE ISSUED UNDER SECTION 2591) R/W SECTION 42(3) OF THE KVAT ACT
ANNEXURE B	TRUE COPY OF THE ASSESSMENT ORDER DATED 27.02.2018 FOR THE ASSESSMENT YEAR 2010-11
ANNEXURE C	TRUE COPY OF THE 1ST APPELLATE ORDER DATED 26.06.2018 PASSED BY THE ASSISTANT COMMISSIONER(APPEALS), KOZHIKODE
ANNEXURE D	CERTIFIED COPY OF THE ORDER PASSED BY THE APPELLATE TRIBUNAL IN TA (VAT) NO.1302/2018 DATED 13.08.2019
ANNEXURE E	TRUE COPY OF THE EXTENSION ORDER DATED 19.03.2016 PASSED BY DEPUTY COMMISSIONER, KOZHIKODE INVOKING POWER UNDER SECTION 25B OF THE KVAT ACT

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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APPENDIX OF WP(C) 3705/2018

PETITIONER EXHIBITS

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| EXHIBIT P1. | COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2009-10 DATED 27.11.2017 |
| EXHIBIT P2. | COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DATED 02.01.2018 |
| EXHIBIT P3. | COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2009-10 DATED 12.01.2018 |
| EXHIBIT P4. | COPY OF JUDGMENT IN W.P.(C)NO.12381/2017 OF THIS HON'BLE COURT DATED 14.06.2017 |

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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APPENDIX OF OT.REV 87/2022

PETITIONER ANNEXURES

Annexure1	TRUE COPY OF THE ASSESSMENT ORDER DATED 29-06-2019 FOR THE ASSESSMENT YEAR 2011-12
Annexure2	TRUE COPY OF THE IST APPELLATE ORDER DATED 19-10-2020 PASSED BY THE JOINT COMMISSIONER (APPEALS)-I KOZHIKODE IN KVATA NO. 847 OF 2019
Annexure3	CERTIFIED COPY OF THE ORDER PASSED BY THE APPELLATE TRIBUNAL IN TA(VAT) NO. 13/2021 DATED 22-11-2021

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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APPENDIX OF WP(C) 11649/2017

PETITIONER EXHIBITS

EXHIBIT P1

**TRUE COPY OF THE NOTICE DT. 3.3.2017 ISSUED BY
THE 2ND RESPONDENT**

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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APPENDIX OF WP(C) 12570/2017

PETITIONER EXHIBITS

EXHIBIT P1	COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT
EXHIBIT P2	COPY OF OBJECTION FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT
EXHIBIT P3	COPY OF THE ORDER ISSUED BY THE 1ST RESPONDENT

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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APPENDIX OF WP(C) 12619/2017

PETITIONER EXHIBITS

EXT.P1	TRUE COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DT. 23/3/2017
EXT.P2	COPY OF OBJECTION FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DATED 22/3/2017
EXT.3	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DTD. 30/3/2017

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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APPENDIX OF WP(C) 12959/2017

PETITIONER EXHIBITS

EXHIBITP1	COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT
EXHIBIT P2	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT
EXHIBIT P2(A)	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT
EXHIBITP3	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2010-11
EXHIBITP4	COPY OF PURCHASE LIST OF THE PETITIONER

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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APPENDIX OF WP(C) 17753/2017

PETITIONER EXHIBITS

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| EXHIBIT P1. | COPY OF THE NOTICE ISSUED BY THE IST RESPONDENT DATED 2.3.17. |
| EXHIBIT P2. | COPY OF THE REPLY FILED BY THE PETITIONER BEFORE THE IST RESPONDENT DATED 13.3.17. |
| EXHIBIT P3. | COPY OF THE NOTICE ISSUED BY THE IST RESPONDENT DATED 17.4.17. |
| EXHIBIT P4. | COPY OF THE ORDER ISSUED BY THE IST RESPONDENT DATED 19.5.17. |
| EXHIBIT P5. | COPY OF PENALTY ORDER ISSUED BY THE IST RESPONDENT DATED 29.10.14. |
| EXHIBIT P6. | COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE DEPUTY COMMISSIONER [APPEALS] ERNAKULAM. |

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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APPENDIX OF WP(C) 19310/2017

PETITIONER EXHIBITS

EXHIBIT P1	TRUE COPY OF THE ANNUAL RETURN FOR THE YEAR 2010-11 FILED BEFORE THE 1ST RESPONDENT.
EXHIBIT P2	TRUE COPY OF THE PRE-ASSESSMENT NOTICE DATED 04.04.2017 ISSUED BY THE 1ST RESPONDENT.
EXHIBIT P3	TRUE COPY OF THE REPLY DATED 10.5.2017 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.
EXHIBIT P4	TRUE COPY OF THE ASSESSMENT ORDER NO.32071203292/10-11 DATED 24.05.2017 ISSUED BY THE 1ST RESPONDENT.

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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APPENDIX OF WP(C) 20196/2017

PETITIONER EXHIBITS

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| EXHIBIT P1: | COPY OF THE ANNUAL RETURN DATED 28.1.2011 FOR THE YEARS 2009-10 |
| EXHIBIT P2: | COPY OF THE NOTICE DATED 27.08.2016 ISSUED BY THE RESPONDENT UNDER SECTION 25 OF THE ACT |
| EXHIBIT P3: | COPY OF THE REPLY DATED 20.10.2016 SUBMITTED BY THE PETITIONER |
| EXHIBIT P4: | COPY OF THE ASSESSMENT ORDER DATED 16.11.2016 ISSUED BY THE RESPONDENT FOR THE YEAR 2009-10 |

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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APPENDIX OF WP(C) 20283/2017

PETITIONER EXHIBITS

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| EXHIBIT P1 | TRUE COPY OF ANNUAL RETURN DATED 18.07.2011 SUBMITTED BY PETITIONER, BEFORE 1ST RESPONDENT FOR 2010-11, ALONG WITH CLOSING STOCK INVENTORY ON 31.03.2011. |
| EXHIBIT P2 | TRUE COPY OF AUDIT REPORT DATED 27.01.2012 SUBMITTED BY PETITIONER, BEFORE 1ST RESPONDENT FOR 2010-11. |
| EXHIBIT P3 | TRUE COPY OF PENALTY U/S 47(6) DATED 08.02.2017 IMPOSED BY THE COMMERCIAL TAX OFFICER (ENQUIRY), THRISSUR ON TECHNICAL REASON, NOT HAVING ANY DETECTION OF AN EVASION OF TAX, WHICH IS ALSO NOT WITHIN A REASONABLE TIME LIMIT. |
| EXHIBIT P4 | TRUE COPY OF NOTICE U/S 25(1) AND 42(3) OF THE KVAT ACT DATED 20.03.2017 ISSUED TO PETITIONER BY 1ST RESPONDENT PROPOSING ASSESSMENT @4% FOR THE YEAR 2010-11. |
| EXHIBIT P5 | TRUE COPY OF REPLY DATED 30.03.2017 SUBMITTED BY PETITIONER BEFORE 1ST RESPONDENT AGAINST EXT P4 NOTICE, ALONG WITH DOCUMENTARY EVIDENCES. |

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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| EXHIBIT P6 | TRUE COPY OF ORDER DATED 28.04.2017 FOR 10-11 SERVED ON THE PETITIONER, BY 1ST RESPONDENT ON 17.05.2017, IN ASSESSING ESTIMATED TURNOVER AT AN INCORRECT RATE OF TAX AND ALSO WITH SHORT CREDIT, AFTER GETTING THE ASSESSMENT BARRED BY LIMITATION. |
| EXHIBIT P7 | TRUE COPY OF APPLICATION U/S. 66 OF THE KVAT ACT, SUBMITTED BY THE PETITIONER BEFORE 1ST RESPONDENT, FOR RECTIFICATION OF MISTAKES IN EXT P6 ORDER. |
| EXHIBIT P8 | TRUE COPY OF RELEVANT PAGES OF NOTIFICATION NO.4000/LET.A2/2016/LAW DATED 13.11.2016 PASSED BY GOVERNMENT OF KERALA BY ACT 18 OF 2016. |

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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APPENDIX OF WP(C) 21946/2017

PETITIONER EXHIBITS

EXHIBIT-P1	TRUE COPY OF THE FORM 13
EXHIBIT-P1(A)	TRUE COPY OF THE FORM 13A
EXHIBIT-P2	TRUE COPY OF THE REVISED RETURN SUBMITTED BY THE PETITIONER ON 29/12/2011
EXHIBIT-P3	TRUE COPY OF THE NOTICE DATED 16/02/2017
EXHIBIT-P4	TRUE COPY OF THE OBJECTION DATED 27/02/2017
EXHIBIT-P5	TRUE COPY OF THE ASSESSMENT ORDER NO. 23151059785/10-11 DATED 27/03/2017

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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APPENDIX OF WP(C) 24228/2017

PETITIONER EXHIBITS

- EXHIBIT P1:** TRUE COPY OF THE NOTICE DATED 12.1.2017 UNDER THE KVAT ACT FOR 2008-09 ISSUED BY THE 1ST RESPONDENT
- EXHIBIT P2:** TRUE OCPYOF THE NOTICE DATE D28.1.2017 UNDER THE KVAT ACT FOR 2009-10 ISSUED BY THE 1ST RESPONDENT
- EXHIBIT P3:** TRUE COPY OF THE NOTICE DATED 27.1.2017 UNDER THE KVAT ACT FOR 2010-11 ISSUED BY THE 1ST RESPONDENT
- EXHIBIT P4:** TRUE COPY OF THE REPLY DATED 27/2/2017 TO EXT.P1 UNDER THE KVAT ACT FILED BEFORE THE 1ST RESPONDENT
- EXHIBIT P5:** TRUE COPY OF THE REPLY DATED 7.3.2017 TO EXT.P2 UNDER THE KVAT ACT FILED BEFORE THE 1ST RESPONDENT
- EXHIBIT P6:** TRUE COPY OF THE REPLY DATED 7.3.20176 TO EXT.P3 UNDER THE KVAT ACT FIELD BEFORE THE 1ST RESPONDENT
- EXHIBIT P7:** TRUE OCPY OF THE ASSESSMENT ORDER NO.32071526785/2008-09 DATED 24.3.3017 UNDER THE KVAT ACT ISSUED BYTHE 1ST RESPONDENT

WA Nos.676/2020, 52/2020, 395/2020, 800/2020, 711/2020, 721/2020, 712/2020, 713/2020, 754/2020, 735/2020, 743/2020, 790/2020, 1382/2020, 765/2020, 801/2020, 773/2020, 774/2020, 805/2020, 1391/2020, 1400/2020, 821/2020, 1363/2020, 1377/2020, 823/2020, 1491/2020, 1416/2020, 1381/2020, 802/2020, 803/2020, 859/2020, 873/2020, 871/2020, 883/2020, 3705/2018, 961/2020, 1036/2020, 1112/2020, 1101/2020, 1338/2020, 87/2022, 1206/2020, 11649/2017, 12570/2017, 12619/2017, 12959/2017, 17753/2017, 19310/2017, 20196/2017, 20283/2017, 1718/2020, 21946/2017, 24228/2017, 1705/2020

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EXHIBIT P8: TRUE COPY OF THE ASSESSMENT ORDER
NO.32071526785/2009-10 DATED 24.3.2017 UNDER
THE K VAT ACT ISSUED BY THE 1ST RESPONDENT

EXHIBIT P9: TRUE COPY OF THE ASSESSMENT ORDER
NO.32071526785/2010-11 DATED 24.3.2017 UNDER
THE K VAT ACT ISSUED BY THE 1ST RESPONDENT