

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 38944 OF 2022

PETITIONER/S:

M/S. QUEENS TOURIST HOME,
QUEENS ROAD, BADAGARA, REPRESENTED BY ITS PARTNER MITHUN
CHANDRAN, PIN - 673101

BY ADVS.
K.I.MAYANKUTTY MATHER
S.PARVATHI
KALLIYANI KRISHNA B.

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM
NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,
SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001
- 2 DEPUTY COMMISSIONER,
SPECIAL CIRCLE- II, STATE GOODS AND SERVICE TAX DEPARTMENT,
JAWAHAR NAGAR, ELANJIPALAM P.O, KOZHIKODE, PIN - 673006
- 3 JOINT COMMISSIONER (APPEALS),
STATE GOODS AND SERVICE TAX DEPARTMENT, ELANJIPALAM P.O,
KOZHIKODE, PIN - 673006
- 4 STATE TAX OFFICER (RECOVERY),
OFFICE OF THE DEPUTY COMMISSIONER, STATE GOODS AND
SERVICE TAX DEPARTMENT, ELANJIPALAM P.O, KOZHIKODE, PIN -
673006

BY MOHAMED RAFIQ-SPL.GP

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-2-

THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG WITH WP(C).12742/2023, 19022/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023,
29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022,
32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022,
39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-3-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 12742 OF 2023

PETITIONER/S:

HOTEL BEKAL PALACE,
PALAKUNNU, P.O. UDUMA, KASARGODE REPRESENTED BY ITS
MANAGING PARTNER - MALLIKA GOPALAN, PIN - 671319

BY ADVS.
K.I.MAYANKUTTY MATHER
S.PARVATHI
UTHARA ASOKAN

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM
NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,
SECRETARIAT, THIRUVANANTHAPURAM GPO - 695 001.
- 2 STATE TAX OFFICER,
KERALA STATE GST DEPARTMENT, HOSDURG P.O., KASARGODE - 671
315
- 3 COMMISSIONER,
KERALA STATE GST DEPARTMENT, 9TH FLOOR, TAX TOWER,
KILLIPPALAM, KARAMANA P.O, THIRUVANANTHAPURAM - 695 002
- 4 JOINT COMMISSIONER (APPEALS)
DEPARTMENT OF KERALA STATE GST DEPARTMENT, TAX COMPLEX,
JAWAHAR NAGAR, ERANHIPALAM P.O., KOZHIKODE-673 006

BY MOHAMED RAFIQ-SPL.GP

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023,
29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022,
32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022,
39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-4-

THIS WRIT PETITION (CIVIL) HAVING RESERVED THE COURT ON 30.11.2023,
ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT ON THE
SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-5-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 19022 OF 2023

PETITIONER/S:

KOVILAKAM INN INDIA PVT. LTD
KAIPARAMBU, THRISSUR REPRESENTED BY ITS MANAGING
DIRECTOR - V. S. LALAN, PIN - 680546

BY ADVS.
K.I.MAYANKUTTY MATHER
S.PARVATHI
UTHARA ASOKAN

RESPONDENT/S:

- 1 STATE OF KERALA
REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM
NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,
SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001
- 2 DEPUTY COMMISSIONER, SPECIAL CIRCLE, KERALA STATE GST
DEPARTMENT, THRISSUR, PIN - 680001
- 3 COMMISSIONER, KERALA STATE GST DEPARTMENT, 9TH FLOOR,
TAX TOWER, KILLIPPALAM, KARAMANA P.O,
THIRUVANANTHAPURAM, PIN - 695002

BY MOHAMED RAFIQ-SPL.GP

THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON
30.11.2023, ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-6-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 26073 OF 2022

PETITIONER/S:

HOTEL ZODIAC
HOTEL ZODIAC, MARKET JUNCTION, TRIPUNITHURA P. O,
ERANKULAM, PIN - 682301

BY ADVS.
RAHUL A.
S.ANIL KUMAR (TRIVANDRUM)
SABU C.J
M.RAJAGOPAL
APARNA ANIL

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER OF STATE TAX
FIRST CIRCLE, TRIPUNITHURA, ERNAKULAM DISTRICT., PIN - 682301
- 2 THE STATE OF KERALA
REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM., PIN - 695001
- 3 THE COMMISSIONER OF EXCISE
KERALA, THIRUVANANTHAPURAM., PIN - 695033

BY MOHAMED RAFIQ-SPL.GP

THIS WRIT PETITION (CIVIL) HAVING RESRVED, THE COURT ON 30.11.2023,
ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT ON THE
SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-7-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 26374 OF 2023

PETITIONER/S:

HOTEL ROYAL FORT (MAHAVISHNU TRADERS)
KUNDARA, KOLLAM DISTRICT. REPRESENTED BY ITS MANAGING
PARTNER, SRI. RATHEESH KUMAR, PIN - 691501

BY ADVS.
S.ANIL KUMAR (TRIVANDRUM)
RAHUL A.
M.RAJAGOPAL

RESPONDENT/S:

- 1 THE DEPUTY COMMISSIONER
TAX PAYERS SERVICES DIVISION, STATE GST DEPARTMENT,
ASRAMOM, KOLLAM., PIN - 691002
- 2 THE STATE OF KERALA
REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM., PIN - 695001
- 3 THE COMMISSIONER OF EXCISE
THIRUVANANTHAPURAM, KERALA., PIN - 695033

BY MOHAMED RAFIQ-SPL.GP

THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON
30.11.2023, ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023,
29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022,
32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022,
39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-8-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 29365 OF 2023

PETITIONER/S:

HOTEL BEKAL PALACE
PALAKUNNU, P.O. UDUMA, KASARGODE REPRESENTED BY ITS
MANAGING PARTNER - MALLIKA GOPALAN, PIN - 671319

BY ADVS.
K.I.MAYANKUTTY MATHER
S.PARVATHI
UTHARA ASOKAN

RESPONDENT/S:

- 1 STATE OF KERALA
REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM
NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,
SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001
- 2 DEPUTY COMMISSIONER OF TAX PAYER SERVICES DIVISION
SGST DEPARTMENT, CIVIL STATION, VIDYA NAGAR, KASARAGOD,
PIN - 671123
- 3 COMMISSIONER, KERALA STATE GST DEPARTMENT, 9TH FLOOR,
TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002
- 4 JOINT COMMISSIONER (APPEALS)
OFFICE OF THE JOINT COMMISSIONER (APPEALS), NIRMAL ARCADE,
ERANHIPALAM P.O., KOZHIKODE, PIN - 673006

BY MOHAMED RAFIQ-SPL.GP

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-9-

THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023,
29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022,
32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022,
39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-10-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 31377 OF 2022

PETITIONER/S:

JYOTHIS ASSOCIATES PVT. LTD.
(SNEHA INN), BAKKALAM, KANOOL P.O., KANNUR REPRESENTED BY
ITS MANAGING DIRECTOR - K.K. PRADEEP, PIN - 670562

BY ADVS.
K.I.MAYANKUTTY MATHER
S.PARVATHI
KALLIYANI KRISHNA B.

RESPONDENT/S:

- 1 STATE OF KERALA
REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM
NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,
SECRETARIAT, THIRUVANANTHAPURAM GPO., PIN - 695001
- 2 DEPUTY COMMISSIONER OF STATE TAX
STATE GST DEPARTMENT OF KERALA, SPECIAL CIRCLE, KANNUR
P.O., KANNUR, PIN - 670002
- 3 COMMISSIONER
KERALA STATE GST DEPARTMENT, 9TH FLOOR, TAX TOWER,
KILLIPPALAM, KARAMANA P.O, THIRUVANANTHAPURAM, PIN -
695002
- 4 DEPUTY COMMISSIONER
SGST DEPARTMENT, - RECOVERY, KANNUR P.O. KANNUR, PIN -
670002

BY MOHAMED RAFIQ-SPL.GP

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-11-

THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023,
29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022,
32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022,
39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-12-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 31572 OF 2022

PETITIONER/S:

M/S. VINTAGE RESIDENCY
BAR HOTEL, KUTHUPARAMBA, KANNUR REPRESENTED BY ITS
MANAGING PARTNER - NAYANA NIGEESH, PIN - 670001

BY ADVS.
K.I.MAYANKUTTY MATHER
S.PARVATHI
UTHARA ASOKAN

RESPONDENT/S:

- 1 STATE OF KERALA
REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM
NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,
SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001
- 2 STATE TAX OFFICER I
SGST DEPARTMENT, KUTHUPARAMBA P.O., KANNUR, PIN - 676643
- 3 COMMISSIONER, KERALA STATE GST DEPARTMENT, 9TH FLOOR,
TAX TOWER, KILLIPPALAM, KARAMANA P.O,
THIRUVANANTHAPURAM, PIN - 695002
- 4 DEPUTY COMMISSIONER
SGST DEPARTMENT, KANNUR P.O, KANNUR, PIN - 670002

BY MOHAMED RAFIQ-SPL.GP

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-13-

THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-14-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 31772 OF 2022

PETITIONER/S:

HOTEL HORIZON INTERNATIONAL
CHIRAVAKKU, THALIPARAMBA, KANNUR REPRESENTED BY ITS
MANAGING PARTNER - M. RAJAN, PIN - 670141

BY ADVS.
K.I.MAYANKUTTY MATHER
S.PARVATHI
UTHARA ASOKAN

RESPONDENT/S:

- 1 STATE OF KERALA
REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM
NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,
SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001
- 2 ASSISTANT COMMISSIONER STATE TAX
SGST DEPARTMENT, MINI CIVIL STATION, THALIPARAMBA P.O,
KANNUR, PIN - 670141
- 3 JOINT COMMISSIONER (APPEALS
SGST DEPARTMENT, ERANHIPALAM P.O., KOZHIKODE, PIN - 673006
- 4 COMMISSIONER
KERALA STATE GST DEPARTMENT, 9TH FLOOR, TAX TOWER,
KILLIPPALAM, KARAMANA P.O, THIRUVANANTHAPURAM, PIN -
695002
- 5 STATE TAX OFFICER
SGST DEPARTMENT, THALIPARAMBA P.O, KANNUR, PIN - 670141

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023,
29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022,
32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022,
39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-15-

BY MOHAMED RAFIQ-SPL.GP

THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON
30.11.2023, ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023,
29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022,
32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022,
39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-16-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 31959 OF 2022

PETITIONER/S:

HOTEL SKY PEARL,CHOVVA,KANNUR
CHOVVA, KANNUR, OPP. G-MART, MELECHOVVA SOUTH, KANNUR
REPRESENTED BY ITS MANAGING PARTNER - T.P VASUDEVAN, PIN -
670663

BY ADVS.
K.I.MAYANKUTTY MATHER
S.PARVATHI
UTHARA ASOKAN

RESPONDENT/S:

- 1 STATE OF KERALA
REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM
NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,
SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001
- 2 DEPUTY COMMISSIONER STATE TAX
SGST DEPARTMENT, SPECIAL CIRCLE, GROUND FLOOR, ADDITIONAL
CIVIL STATION, KANNUR, PIN - 670002
- 3 JOINT COMMISSIONER (APPEALS
SGST DEPARTMENT, ERANHIPALAM P.O., KOZHIKODE, PIN - 673006
- 4 COMMISSIONER
KERALA STATE GST DEPARTMENT, 9TH FLOOR, TAX TOWER,
KILLIPPALAM, KARAMANA P.O, THIRUVANANTHAPURAM, PIN -
695002
- 5 DEPUTY COMMISSIONER

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-17-

SGST DEPARTMENT, KANNUR P.O, KANNUR, PIN - 670002

BY MOHAMED RAFIQ-SPL.GP

THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-18-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 32059 OF 2022

PETITIONER/S:

- 1 POLAKULATH TOURIST HOME
AGED 50 YEARS
POLAKULATH TOURIST HOME, JANATHA JUNCTION, VYTILA,
KOCHI. (REPRESENTED BY MANAGING PARTNER SRI. P.N.
KRISHNADAS), PIN - 682019
- 2 POLAKULATH TOURIST HOME
AGED 50 YEARS
PIRAVOM ROAD, MULANTHURUTHY (REPRESENTED BY MANAGING
PARTNER SRI. P.N. KRISHNADAS), PIN - 682314
- 3 POLAKULATH KARTHIKA REGENCY
AGED 50 YEARS
NH 47, POST OFFICE JUNCTION, EDAPPALLY, KOCHI-682024.
(REPRESENTED BY MANAGING PARTNER SRI. P.N. KRISHNADAS),
PIN - 682024
- 4 POLAKULATH TOURIST HOME
AGED 50 YEARS
S.N. JUNCTION, PALARIVATTOM, KOCHI-682025. (REPRESENTED BY
MANAGING PARTNER SRI. P.N. KRISHNADAS), PIN - 682025
- 5 HOTEL KOTTARAM
AGED 50 YEARS
MURIKKUMPADAM, AZHEEKKAL P.O, PIN - 682 508. ERNAKULAM
DISTRICT. (REPRESENTED BY MANAGING PARTNER SRI. P.N.
KRISHNADAS, PIN - 682508
- 6 POLAKULATH'S SREEKRISHNA REGENCY
AGED 50 YEARS
GURUVAYOOR, THRISSUR-680101. (REPRESENTED BY MANAGING
PARTNER SRI. P.N. KRISHNADAS), PIN - 680101

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-19-

- 7 POLAKULATH TOURIST HOME
AGED 50 YEARS
KODUNGALLUR-680 664, THRISSUR DISTRICT. (REPRESENTED BY
MANAGING PARTNER SRI. P.N. KRISHNADAS, PIN - 680664
- 8 POLAKULATH TOURIST HOME
AGED 50 YEARS
NARAYANAMANGALAM, PULLUT, KODUNGALLUR-680663.
(REPRESENTED BY MANAGING PARTNER SRI. P.N. KRISHNADAS),
PIN - 680663
- 9 DAYA REGENCY
AGED 50 YEARS
PARAVATTANI, THRISSUR-680005. (REPRESENTED BY MANAGING
PARTNER SRI. P.N. KRISHNADAS), PIN - 680005
- 10 KRISHNA REGENCY
AGED 60 YEARS
MUVATTUPUZHA-686 661. (REPRESENTED BY MANAGING PARTNER
SRI. P.N. KRISHNADAS), PIN - 686661
- 11 BLUE WATERS
AGED 50 YEARS
CHERAI-683 514, ERNAKULAM DISTRICT. (REPRESENTED BY
MANAGING PARTNER SRI. P.N. KRISHNADAS), PIN - 683514
- 12 GREEN FIELDS
AGED 50 YEARS
KAIPPUZHAMUTTU, KUMARAKOM, KOTTAYAM-686144.
(REPRESENTED BY MANAGING PARTNER SRI. P.N. KRISHNADAS),
PIN - 686144

BY ADVS.
K.N.SREEKUMARAN
P.J.ANILKUMAR (A-1768)
N.SANTHOSHKUMAR

RESPONDENT/S:

- 1 ASSISTANT COMMISSIONER
1ST CIRCLE, STATE GOODS & SERVICES TAX DEPARTMENT, CLAS
TOWERS, OLD RAILWAY STATION ROAD, ERNAKULAM, KOCHI-

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-20-

682018., PIN - 682018

- 2 DEPUTY COMMISSIONER
SPECIAL CIRCLE-II, STATE GOODS & SERVICE TAX DEPARTMENT,
TAX COMPLEX, THEVARA, ERNAKULAM, KOCHI-682015., PIN -
682015
- 3 DEPUTY COMMISSIONER
SPECIAL CIRCLE (PRODUCE), STATE GOODS & SERVICE TAX
DEPARTMENT, TAX COMPLEX, MATTANCHERRY, KOCHI-682002.,
PIN - 682002
- 4 DEPUTY COMMISSIONER
SPECIAL CIRCLE, STATE GOODS & SERVICE TAX DEPARTMENT
AYYANTHOLE, THRISSUR-680002, PIN - 682002
- 5 DEPUTY COMMISSIONER
SPECIAL CIRCLE, STATE GOODS & SERVICE TAX DEPARTMENT
PERUMBAVOOR-683542., PIN - 683542
- 6 STATE TAX OFFICER
STATE GOODS & SERVICE TAX DEPARTMENT, PALA-686 574,
KOTTAYAM DISTRICT., PIN - 686574
- 7 COMMISSIONER OF STATE GOODS & SERVICE TAX DEPARTMENT
TAX TOWER, 9TH FLOOR, KILLIPPALAM, KARAMANA-P.O.,
THIRUVANANTHAPURAM-695002., PIN - 695002
- 8 STATE OF KERALA REPRESENTED BY ADDITIONAL CHIEF SECRETARY
(TAXES)
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695001.,
PIN - 695001

BY MOHAMED RAFIQ-SPL.GP BY ADV THUSHARA JAMES

THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON
30.11.2023, ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-21-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 32623 OF 2022

PETITIONER/S:

M/S. HOTEL SASTHAPURI
M.M. ALI ROAD, PALAYAM, KOZHIKODE, REPRESENTED BY ITS
MANAGING PARTNER - PEETHAMBARAN P., PIN - 673002

BY ADVS. K.I.MAYANKUTTY MATHER
S.PARVATHI; UTHARA ASOKAN

RESPONDENT/S:

- 1 STATE OF KERALA
REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM
NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,
SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001
- 2 DEPUTY COMMISSIONER
SPECIAL CIRCLE -I, SGST DEPARTMENT, GST COMPLEX, JAWAHAR
NAGAR, ERANHIPALAM P.O, KOZHIKODE., PIN - 673006
- 3 COMMISSIONER
KERALA STATE GST DEPARTMENT, 9TH FLOOR, TAX TOWER,
KILLIPPALAM, KARAMANA P.O, THIRUVANANTHAPURAM., PIN -
695002

BY MOHAMED RAFIQ-SPL.GP

THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON
30.11.2023, ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-22-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 32643 OF 2022

PETITIONER/S:

HOTEL HORIZON (M/S. PADMASREE HOTELS PVT. LTD.),
ARISTO ROAD, THIRUVANANTHAPURAM. REPRESENTED BY ITS
DIRECTOR, SURESH M PILLAI., PIN - 695001

BY ADVS. RAHUL A.
S.ANIL KUMAR (TRIVANDRUM)
SABU C.J; M.RAJAGOPAL; APARNA ANIL
S.SHAINA; KIROSH RAJAN PONNAMBIL

RESPONDENT/S:

- 1 THE DEPUTY COMMISSIONER OF STATE TAX-III,
STATE GST DEPARTMENT, SPECIAL CIRCLE, TAX TOWERS,
KARAMANA, THIRUVANANTHAPURAM., PIN - 695002
- 2 THE STATE OF KERALA
REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM., PIN - 695001
- 3 THE COMMISSIONER OF EXCISE
KERALA, THIRUVANANTHAPURAM., PIN - 695033

BY MOHAMED RAFIQ-SPL.GP

THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON
30.11.2023, ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-23-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 31822 OF 2023

PETITIONER/S:

LOVEDONS GRAND
KARIMUGAL, PUTHENCROUZ, ERNAKULAM REPRESENTED BY ITS
MANAGING PARTNER -T.C. MANI RESIDING IN
THANNIKKAMATTATHIL, KOLENCHERY ., PIN - 682308

BY ADVS.
K.I.MAYANKUTTY MATHER
S.PARVATHI
ATHIRA PRASAD

RESPONDENT/S:

- 1 STATE OF KERALA
REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM
NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,
SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001
- 2 DEPUTY COMMISSIONER -I
STATE GOODS AND SERVICE TAX DEPARTMENT, MINI CIVIL
STATION, MUDAVOOR ROAD P.O, MUVATTUPUZHA, PIN - 686669
- 3 DEPUTY COMMISSIONER
SPECIAL CIRCLE, STATE GOODS AND SERVICE TAX DEPARTMENT,
SECOND FLOOR, MINI CIVIL STATION, PERUMBAVOOR P.O, PIN -
683542
- 4 DEPUTY COMMISSIONER
ARREAR RECOVERY, STATE GOODS AND SERVICE TAX
DEPARTMENT, SECOND FLOOR, MINI CIVIL STATION, ALUVA P.O,
PIN - 683101

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-24-

BY MOHAMED RAFIQ-SPL.GP

THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-25-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 38851 OF 2022

PETITIONER/S:

RAJ RIVERIA,
XXVI/88, VELLOORKUNNAM, MUVATTUPUZHA-
686669.REPRESENTED BY ITS MANAGING PARTNER, GOVID RAJU.

BY ADV SANTHOSH P.ABRAHAM

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER,
KERALA STATE GOODS AND SERVICES TAX DEPARTMENT, MINI
CIVIL STATION, MUVATTUPUZHA, PIN - 686669
- 2 THE DEPUTY COMMISSIONER,
(REVENUE RECOVERY), KERALA STATE GOODS & SERVICE TAX
DEPARTMENT, MUVATTUPUZHA, PIN - 686669
- 3 STATE OF KERALA,
REPRESENTED BY ITS FINANCE SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001

BY MOHAMED RAFIQ-SPL.GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
30.11.2023, ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-26-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 39036 OF 2022

PETITIONER/S:

M/S. GAYATHRI HOTELS
EDODI, VATAKARA. REPRESENTED BY ITS PARTNER - MITHUN
CHANDRAN, PIN - 673101

BY ADVS.
K.I.MAYANKUTTY MATHER
S.PARVATHI
KALLIYANI KRISHNA B.

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM
NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,
SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001
- 2 DEPUTY COMMISSIONER
SPECIAL CIRCLE- II, STATE GOODS AND SERVICE TAX DEPARTMENT
JAWAHAR NAGAR, ELANJIPALAM P.O, KOZHIKODE, PIN - 673006
- 3 JOINT COMMISSIONER (APPEALS)
STATE GOODS AND SERVICE TAX DEPARTMENT, ELANJIPALAM P.O ,
KOZHIKODE, PIN - 673006
- 4 STATE TAX OFFICER (RECOVERY)
OFFICE OF THE DEPUTY COMMISSIONER, STATE GOODS AND
SERVICE TAX DEPARTMENT, ELANJIPALAM P.O, KOZHIKODE, PIN -
673006

BY MOHAMED RAFIQ-SPL.GP

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023,
29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022,
32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022,
39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-27-

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
30.11.2023, ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-28-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 39167 OF 2022

PETITIONER/S:

HOTEL MAYFAIR,
OLAKETTIYAMBALAM, ALAPPUZHA DISTRICT., REPRESENTED BY ITS
PARTNER BABURAJAN.S., PIN - 690510

BY ADVS. RAHUL A.; S.ANIL KUMAR (TRIVANDRUM)
SABU C.J; M.RAJAGOPAL; APARNA ANIL
S.SHAINA; KIROSH RAJAN PONNAMBIL

RESPONDENT/S:

- 1 THE STATE TAX OFFICER,
STATE GST DEPARTMENT, MAVELIKKARA, ALAPPUZHA DISTRICT,,
PIN - 690101
- 2 THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM,, PIN - 695001
- 3 THE COMMISSIONER OF EXCISE,
KERALA, THIRUVANANTHAPURAM,, PIN - 695033

BY MOHAMED RAFIQ-SPL.GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
30.11.2023, ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-29-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 39391 OF 2022

PETITIONER/S:

HOTEL MALAYORAM GATEWAY PVT. LTD.
1/1680A, MUKKAM - AREEKODE ROAD, MUKKAM, KOZHIKODE
REPRESENTED BY ITS MANAGING DIRECTOR - - K.T. JOSEPH, PIN -
673602

BY ADVS.
K.I.MAYANKUTTY MATHER
S.PARVATHI
UTHARA ASOKAN

RESPONDENT/S:

- 1 STATE OF KERALA
REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM
NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,
SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001
- 2 STATE TAX OFFICER/ASSISTANT COMMISSIONER
4TH CIRCLE, STATE GST DEPARTMENT OF KERALA, JAWAHAR
NAGAR, ERANHIPALAM P.O, KOZHIKODE, PIN - 673006
- 3 COMMISSIONER
KERALA STATE GST DEPARTMENT, 9TH FLOOR, TAX TOWER,
KILLIPPALAM, KARAMANA P.O, THIRUVANANTHAPURAM, PIN -
695002

BY MOHAMED RAFIQ-SPL.GP

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023,
29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022,
32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022,
39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-30-

THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON
30.11.2023, ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-31-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 39510 OF 2022

PETITIONER/S:

MANUELSONS HOTEL PVT. LTD
MALABAR PALACE, GH ROAD, PALAYAM, KOZHIKODE REPRESENTED
BY ITS DIRECTOR - - MANUEL ANTONY, PIN - 673001

BY ADVS.
K.I.MAYANKUTTY MATHER
S.PARVATHI
UTHARA ASOKAN

RESPONDENT/S:

- 1 STATE OF KERALA
REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM
NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,
SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001
- 2 DEPUTY COMMISSIONER
SPECIAL CIRCLE -I, STATE GST DEPARTMENT OF KERALA, JAWAHAR
NAGAR, ERANHIPALAM P.O, KOZHIKODE, PIN - 673006
- 3 COMMISSIONER, KERALA STATE GST DEPARTMENT, 9TH FLOOR,
TAX TOWER, KILLIPPALAM, KARAMANA P.O,
THIRUVANANTHAPURAM, PIN - 695002

BY ADV GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON
30.11.2023, ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-32-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 39999 OF 2022

PETITIONER/S:

HOTEL GREEN PARK
M.C. ROAD, MATTOOR, KALADY REPRESENTED BY ITS AUTHORIZED
SIGNATORY - ABRAHAM MATHEW, PIN - 683574

BY ADVS.
K.I.MAYANKUTTY MATHER
S.PARVATHI
UTHARA ASOKAN

RESPONDENT/S:

- 1 STATE OF KERALA
REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM
NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,
SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001
- 2 DEPUTY COMMISSIONER OF STATE TAX-II
SGST DEPARTMENT, SPECIAL CIRCLE, MATTANCHERRY AT ALUVA,
ERNAKULAM, PIN - 683101
- 3 COMMISSIONER, KERALA STATE GST DEPARTMENT, 9TH FLOOR,
TAX TOWER, KILLIPPALAM, KARAMANA P.O,
THIRUVANANTHAPURAM, PIN - 695002

BY MOHAMED RAFIQ-SPL.GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
30.11.2023, ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023,
29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022,
32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022,
39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-33-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 40193 OF 2022

PETITIONER/S:

PRINZ RESIDENCY
NEAR CHENGOTTUKAVU BRIDGE, MELUR P.O. KOYILANDY
REPRESENTED BY ITS MANAGING PARTNER - MITHUN CHANDRAN,
PIN - 673306

BY ADVS.
K.I.MAYANKUTTY MATHER
S.PARVATHI
KALLIYANI KRISHNA B.

RESPONDENT/S:

- 1 STATE OF KERALA
REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM
NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,
SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001
- 2 DEPUTY COMMISSIONER
SPECIAL CIRCLE- II, STATE GOODS AND SERVICE TAX DEPARTMENT
JAWAHAR NAGAR, ELANJIPALAM P.O, KOZHIKODE, PIN - 673006
- 3 JOINT COMMISSIONER (APPEALS)
STATE GOODS AND SERVICE TAX DEPARTMENT, ELANJIPALAM P.O.,
KOZHIKODE, PIN - 673006
- 4 STATE TAX OFFICER (RECOVERY)
OFFICE OF THE DEPUTY COMMISSIONER, STATE GOODS AND
SERVICE TAX DEPARTMENT, ELANJIPALAM P.O, KOZHIKODE, PIN -
673006

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023,
29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022,
32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022,
39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-34-

BY MOHAMED RAFIQ-SPL.GP

THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON
30.11.2023, ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-35-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 42055 OF 2022

PETITIONER/S:

M/S. GARUDA HOTELS,
(A UNIT OF GIRINDRA HOSPITALITY PVT. LTD.)THE GARUDA,
25/1662- 1A, 1B,1C, KURUPPAM ROAD, THRISSUR, REPRESENTED BY
ITS ASST. GENERAL MANAGER- FINANCE, FRANCO THOMAS, PIN -
680001

BY ADVS. HARISANKAR V. MENON
MEERA V.MENON
R.SREEJITH
K.KRISHNA

RESPONDENT/S:

- 1 THE STATE TAX OFFICER,
THIRD CIRCLE, STATE GST DEPARTMENT, THRISSUR, PIN - 680004
- 2 THE EXCISE COMMISSIONER, FORT, ATTAKULANGARA P.O.,
THIRUVANANTHAPURAM, PIN - 695023
- 3 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, PIN -
695001

BY MOHAMED RAFIQ-SPL.GP

THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON
30.11.2023, ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023,
29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022,
32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022,
39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-36-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 42623 OF 2022

PETITIONER/S:

ROSE RESIDENCY,
BLOCK JUNCTION, KOLENCHERRY, ERNAKULAM, REPRESENTED BY
ITS MANAGING PARTNER -MATHEW GEORGE, PIN - 682311

BY ADVS.
K.I.MAYANKUTTY MATHER
S.PARVATHI
UTHARA ASOKAN

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM
NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,
SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001
- 2 DEPUTY COMMISSIONER,
SPECIAL CIRCLE, STATE GOODS AND SERVICE TAX DEPARTMENT,
PERUMBAVOOR P.O., ERNAKULAM, PIN - 683542
- 3 JOINT COMMISSIONER (APPEALS),
STATE GOODS AND SERVICE TAX DEPARTMENT, THEVARA P.O.,
ERNAKULAM, PIN - 682013
- 4 DEPUTY COMMISSIONER (RECOVERY),
STATE GOODS AND SERVICE TAX DEPARTMENT, MUVATTUPUZHA
P.O., ERNAKULAM, PIN - 686661

BY MOHAMED RAFIQ-SPL.GP

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-37-

THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG WITH WP(C).38944/2022 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-38-

J U D G M E N T

[WP(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022]

This batch of writ petitions has been filed impugning the interest liability on the petitioners for the delay in remitting the turnover tax (for short, 'ToT') regarding the Financial Years 2020-21 and 2021-22. Common questions of facts and law are involved in these writ petitions. These writ petitions have been tagged and heard along with W.P.(C) Nos.32408/2023, 30377/2022, 30383/2022; 33099/2022, 23185/2022, and 32074/2022. The controversy has been decided by judgment of even date.

2. The same points arise in the instant batch of writ petitions. The operative portion of the judgment reads as under:

“7. In view thereof, the writ petitions are allowed with the following observations:

(i) In cases where the returns are filed by 31.03.2022, and ToT was cleared on or before 30.04.2022, the FL3/FL11 licensees are not liable to pay interest for delayed payment of the turnover tax for the period 22.05.2020 to 21.12.2020 and 15.06.2021 to 25.09.2021 in Financial Years 2020-21 and 2021-22.

(ii) If any FL3/FL11 licensees did not file the return of ToT in respect of the taxable turnover of the parcel sales of IMFL for the period of authorised sale on or before 31.03.2022 and not paid the ToT at 5% by 30.04.2022, such a licensee/dealer would be liable to pay interest for delayed payment of ToT with effect from 01.05.2022 till the date of payment and for delay in filing returns.

(iii) In all these cases, the impugned orders are quashed, and the cases are remitted back to the Assessing Authority to pass fresh Assessment Orders as per the (i) and (ii) mentioned above.”

Hence, by adopting the reasoning, observation and conclusion recorded in the judgment dated 30.11.2023 in W.P.(C) Nos.32408/2023; 30377/2022; 30383/2022; 33099/2022;

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-40-

23185/2022 and 32074/2022, these writ petitions stand allowed.

All Interlocutory Applications as regards interim matters stand closed.

Sd/-

DINESH KUMAR SINGH

JUDGE

jjj

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-41-

APPENDIX OF WP(C) 12742/2023

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. 41/2020 TD DATED 18.05.2020
Exhibit P2	TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. 26/2022/TAXES) DATED 26.03.2022.
Exhibit P3	TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022.
Exhibit P4	TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION DATED 23.02.2022.
Exhibit P5	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 2ND RESPONDENT DATED 01.08.2022
Exhibit P6	TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 24796/2022 OF THIS HON'BLE COURT DATED 08.08.2022
Exhibit P7	TRUE COPY OF THE INTERIM ORDER IN W.P. (C) NO. 1639/2023 OF THIS HON'BLE COURT DATED 2.3.2023
Exhibit P8	TRUE COPY OF THE ORDER OF THE JOINT COMMISSIONER (APPEALS) I, SGST DEPARTMENT, ERNAKULAM DATED 22.12.2022 IN STA NO. 74/2022

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-42-

APPENDIX OF WP(C) 19022/2023

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. 41/2020 TD DATED 18.05.2020
Exhibit P2	TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. 26/2022/TAXES) DATED 26.03.2022.
Exhibit P3	TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022.
Exhibit P4	TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION DATED 23.02.2022.
Exhibit P5	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 2ND RESPONDENT DATED 30.04.2022
Exhibit P6	TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 24796/2022 OF THIS HON'BLE COURT DATED 08.08.2022
Exhibit P7	TRUE COPY OF THE INTERIM ORDER IN W.P. (C) NO. 1639/2023 OF THIS HON'BLE COURT DATED 2.3.2023
Exhibit P8	TRUE COPY OF THE ORDER OF THE JOINT COMMISSIONER (APPEALS) I, SGST DEPARTMENT, ERNAKULAM DATED 22.12.2022 IN STA NO. 74/2022

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-43-

APPENDIX OF WP(C) 26073/2022

PETITIONER EXHIBITS

Exhibit P1	COPY OF THE GOVERNMENT ORDER PERMITTING PARCEL SALES DATED 18-05-2020
Exhibit P2	COPY OF G.O. (M.S) NO.43/2020/TAXES DATED 22-05-2020 ISSUED BY GOVERNMENT.
Exhibit P3	COPY OF THE LETTER DATED 26-05-2020 ISSUED BY THE 3RD RESPONDENT.
Exhibit P4	COPY OF SRO NO.297/2022 DATED 26-03-2022 (G.O.(P) NO.26/2022/TAXES).
Exhibit P5	COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23-02-2022 DOWNLOADED FROM THE WEBSITE OF THE PUBLIC RELATIONS DEPARTMENT OF THE GOVERNMENT OF KERALA.
Exhibit P6	COPY OF ASSESSMENT ORDER DATED 10-06-2022 ISSUED BY THE 1ST RESPONDENT.
Exhibit P7	COPY OF THE ORDER DATED 15-07-2022 OF THIS HON'BLE COURT IN W.P. (C) NO.22915 OF 2022.

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-44-

APPENDIX OF WP(C) 26374/2023

PETITIONER EXHIBITS

Exhibit P1	A TRUE COPY OF THE GOVERNMENT ORDER DATED 18-05-2020
Exhibit P2	A COPY OF G.O. (M.S) NO.43/2020/TAXES DATED 22-05-2020 ISSUED BY THE 2ND RESPONDENT
Exhibit P3	A COPY OF THE LETTER DATED 26-05-2020 ISSUED BY THE 3RD RESPONDENT
Exhibit P4	A TRUE COPY OF THE NOTIFICATION - SRO NO.297/2022 DATED 26-03-2022
Exhibit P5	A TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23-02-2022 DOWNLOADED FROM THE WEBSITE OF THE PUBLIC RELATIONS DEPARTMENT OF THE GOVERNMENT OF KERALA
Exhibit P6	A TRUE COPY OF THE ASSESSMENT ORDER DATED 08-05-2023 ISSUED BY THE 1ST RESPONDENT
Exhibit P6(a)	A COPY OF THE RECTIFIED ORDER DATED 05-08-2023 ISSUED BY THE 1ST RESPONDENT
Exhibit P7	A COPY OF THE ORDER DATED 15-07-2022 OF THIS HON'BLE COURT IN W.P. (C) NO.22915 OF 2022

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-45-

APPENDIX OF WP(C) 29365/2023

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. 41/2020 TD DATED 18.05.2020 WITH ENGLISH TRANSLATION
Exhibit P2	TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. 26/2022/TAXES) DATED 26.03.2022
Exhibit P3	TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022
Exhibit P4	TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION DATED 23.02.2022 ALONG WITH ENGLISH TRANSLATION
Exhibit P5	TRUE COPY OF THE INTERIM ORDER PASSED BY THIS HON'BLE COURT DATED 11.04.2023 IN W.P.(C) NO.12742/2023
Exhibit P6	TRUE COPY OF THE ASSESSMENT ORDER NO. 32130674188/2021-2022 DATED 30.06.2023 FOR YEAR - 2021-2022
Exhibit P7	TRUE COPY OF THE ARREAR NOTICE NO.321306 74188/2021-22 DATED 24.08.2023 ISSUED BY THE 2ND RESPONDENT
Exhibit P8	TRUE COPY OF THE INTERIM ORDER IN W.P. (C) NO. 24796/2022 OF THIS HON'BLE COURT DATED 08.08.2022
Exhibit P9	TRUE COPY OF THE INTERIM ORDER IN W.P. (C) NO. 26416/2022 OF THIS HON'BLE COURT DATED 17.8.2022
Exhibit P10	TRUE COPY OF THE INTERIM ORDER IN W.P. (C) NO. 19022/2023 OF THIS HON'BLE COURT DATED 13.6.2023
Exhibit P11	TRUE COPY OF THE JOINT COMMISSIONER (APPEALS) I, SGST DEPARTMENT, ERNAKULAM DATED 22.12.2022 IN

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023,
29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022,
32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022,
39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-46-

STA NO. 74/2022

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-47-

APPENDIX OF WP(C) 31377/2022

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. 41/2020 TD DATED 18.05.2020
Exhibit P2	TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. 26/2022/TAXES) DATED 26.03.2022
Exhibit P3	TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022.
Exhibit P4	TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022
Exhibit P5	TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 2ND RESPONDENT (AY - 2020-2021) DATED 18.07.2022
Exhibit P6	TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE 4TH RESPONDENT DATED 15.09.2022
Exhibit P7	TRUE COPY OF THE INTERIM ORDER IN W.P. (C) NO. 26416/2022 OF THIS HON'BLE COURT DATED 17.08.2022
Exhibit P8	TRUE COPY OF THE INTERIM ORDER IN W.P. (C) NO. 24796/2022 OF THIS HON'BLE COURT DATED 8.08.2022

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-48-

APPENDIX OF WP(C) 31572/2022

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. 41/2020 TD DATED 18.05.2020
Exhibit P2	TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. 26/2022/TAXES) DATED 26.03.2022
Exhibit P3	TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022.
Exhibit P4	TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022
Exhibit P5	TRUE COPY OF THE ASSESSMENT ORDER FOR AY-2020-2021 DATED 30.06.2022.
Exhibit P6	TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 12.09.2022.
Exhibit P7	TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 26416/2022 OF THIS HON'BLE COURT DATED 17.08.2022
Exhibit P8	TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 24796/2022 OF THIS HON'BLE COURT DATED 8.08.2022

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-49-

APPENDIX OF WP(C) 31772/2022

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. 41/2020 TD DATED 18.05.2020
Exhibit P2	TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. 26/2022/TAXES) DATED 26.03.2022
Exhibit P3	TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022.
Exhibit P4	TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022
Exhibit P5	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 2ND RESPONDENT DATED 22.06.2022.
Exhibit P6	TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT DATED 11.08.2022.
Exhibit P7	TRUE COPY OF THE STAY APPLICATION FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT DATED 11.08.2022.
Exhibit P8	TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE 5TH RESPONDENT DATED 04.08.2022.
Exhibit P9	TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 26416/2022 OF THIS HON'BLE COURT DATED 17.08.2022
Exhibit P10	TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 24796/2022 OF THIS HON'BLE COURT DATED 8.08.2022

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-50-

APPENDIX OF WP(C) 31959/2022

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. 41/2020 TD DATED 18.05.2020
Exhibit P2	TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. 26/2022/TAXES) DATED 26.03.2022
Exhibit P3	TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022.
Exhibit P4	TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022
Exhibit P5	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 2ND RESPONDENT DATED 30.06.2022.
Exhibit P6	TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT DATED 05.08.2022.
Exhibit P7	TRUE COPY OF THE STAY APPLICATION FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT DATED 05.08.2022.
Exhibit P8	TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 26416/2022 OF THIS HON'BLE COURT DATED 17.08.2022
Exhibit P9	TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 24796/2022 OF THIS HON'BLE COURT DATED 8.08.2022

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-51-

APPENDIX OF WP(C) 32059/2022

PETITIONER EXHIBITS

Exhibit-P1	TRUE COPY OF THE GOVERNMENT ORDER NO.GO (MS) 41/2020/TAXES DATED 18..5..2020.
Exhibit-P2	TRUE COPY OF THE GOVERNMENT NOTIFICATION NO. SRO 297/2022 DATED 26..3..2022.
Exhibit-P3	TRUE COPY OF THE GOVERNMENT NOTIFICATION NO.SRO 67/2022 DATED 17..1..2022.
Exhibit-P4	TRUE COPY OF THE ASSESSMENT ORDER DATED 6..7..2022 FOR THE YEAR 2020-21 ISSUED BY THE 1ST RESPONDENT TO THE 1ST PETITIONER.
Exhibit-P5	TRUE COPY OF THE ASSESSMENT ORDER DATED 18..8..2022 FOR THE YEAR 2020-21 ISSUED BY THE 1ST RESPONDENT TO THE 2ND PETITIONER.
Exhibit-P6	TRUE COPY OF THE ASSESSMENT ORDER DATED 25..7..2022 FOR THE YEAR 2020-21 ISSUED BY THE 2ND RESPONDENT TO THE 3RD PETITIONER.
Exhibit-P7	TRUE COPY OF THE ASSESSMENT ORDER DATED 20..8..2022 FOR THE YEAR 2020-21 ISSUED BY THE 1ST RESPONDENT TO THE 4TH PETITIONER.
Exhibit-P8	TRUE COPY OF THE ASSESSMENT ORDER DATED 30..7..2022 FOR THE YEAR 2020-21 ISSUED BY THE 3RD RESPONDENT TO THE 5TH PETITIONER.
Exhibit-P9	TRUE COPY OF THE ASSESSMENT ORDER DATED 11..7..2022 FOR THE YEAR 2020-21 ISSUED BY THE 4TH RESPONDENT TO THE 6TH PETITIONER.
Exhibit-P10	TRUE COPY OF THE ASSESSMENT ORDER DATED 11..7..2022 FOR THE YEAR 2020-21 ISSUED BY THE 4TH RESPONDENT TO THE 7TH PETITIONER.

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-52-

Exhibit-P11	TRUE COPY OF THE ASSESSMENT ORDER DATED 11..7..2022 FOR THE YEAR 2020-21 ISSUED BY THE 8TH RESPONDENT TO THE 4TH PETITIONER.
Exhibit-P12	TRUE COPY OF THE ASSESSMENT ORDER DATED 9..6..2022 FOR THE YEAR 2020-21 ISSUED BY THE 4TH RESPONDENT TO THE 9TH PETITIONER.
Exhibit-P13	TRUE COPY OF THE ASSESSMENT ORDER DATED 30..4..2022 FOR THE YEAR 2020-21 ISSUED BY THE 5TH RESPONDENT TO THE 10TH PETITIONER.
Exhibit-P14	TRUE COPY OF THE ASSESSMENT ORDER DATED 11..8..2022 FOR THE YEAR 2020-21 ISSUED BY THE 3RD RESPONDENT TO THE 11TH PETITIONER.
Exhibit-P15	TRUE COPY OF THE ASSESSMENT ORDER DATED 31..8..2022 FOR THE YEAR 2020-21 ISSUED BY THE 6TH RESPONDENT TO THE 12TH PETITIONER.
Exhibit-P16	TRUE EXTRACT OF THE BUDGET SPEECH DATED 11..3..2022 CONTAINING PARA 450 & 451 PRESENTED IN THE ASSEMBLY.
Exhibit17	TRUE EXTRACT OF THE CABINET DECISION TAKEN ON 23..2..2022 AVAILABLE IN THE GOVERNMENT OF KERALA PORTAL.
Exhibit-P18	TRUE COPY OF THE CIRCULAR NO.4/2022 DATED 25..3..2022 OF THE COMMISSIONER OF STATE GOODS & SERVICE TAX DEPARTMENT.
Exhibit-P19	TRUE COPY OF THE CIRCULAR NO.5/2022 DATED 25..3..2022 OF THE COMMISSIONER OF STATE GOODS & SERVICE TAX DEPARTMENT.
Exhibit-P20	TRUE COPY OF THE INTERIM ORDER DATED 25..7..2022 IN W.P.(C) 23809/2022 OF THIS HON'BLE COURT.

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-53-

APPENDIX OF WP(C) 32623/2022

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. 41/2020 TD DATED 18.05.2020
Exhibit P2	TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. 26/2022/TAXES) DATED 26.03.2022
Exhibit P3	TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022.
Exhibit P4	TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022
Exhibit P5	TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 2ND RESPONDENT DATED 31.08.2022
Exhibit P6	TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 26416/2022 OF THIS HON'BLE COURT DATED 17.08.2022
Exhibit P7	TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 24796/2022 OF THIS HON'BLE COURT DATED 8.08.2022

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-54-

APPENDIX OF WP(C) 32643/2022

PETITIONER EXHIBITS

Exhibit P1	COPY OF THE G.O. (MS) NO: 41/2020/TAXES PERMITTING PARCEL SALES DATED 18-05-2020.
Exhibit P2	COPY OF G.O. (M.S) NO.43/2020/TAXES DATED 22-05- 2020 ISSUED BY GOVERNMENT.
Exhibit P3	COPY OF THE LETTER DATED 26-05-2020 ISSUED BY THE 3RD RESPONDENT.
Exhibit P4	COPY OF SRO NO.297/2022 DATED 26-03-2022 (G.O.(P) NO.26/2022/TAXES).
Exhibit P5	COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23-02-2022 DOWNLOADED FROM THE WEBSITE OF THE PUBLIC RELATIONS DEPARTMENT OF THE GOVERNMENT OF KERALA.
Exhibit P6	A COPY OF THE ASSESSMENT ORDER DATED 01-09- 2022 ISSUED BY THE 1ST RESPONDENT.
Exhibit P7	A COPY OF THE ORDER DATED 02-09-2022 OF THIS HON'BLE COURT IN W.P. (C) NO.28802 OF 2022

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-55-

APPENDIX OF WP(C) 31822/2023

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. 41/2020 TD DATED 18.05.2020 ALONG WITH ENGLISH TRANSLATION
Exhibit P2	TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. 26/2022/TAXES) DATED 26.03.2022
Exhibit P3	TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022
Exhibit 4	TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022 ALONG WITH ENGLISH TRANSLATION
Exhibit P5	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 3RD RESPONDENT FOR AY-2020-2021 DATED 28.4.2022
Exhibit P6	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 3RD RESPONDENT FOR AY-2021-2022 DATED 3.9.2022
Exhibit P7	TRUE COPY OF THE RECOVERY NOTICE ISSUED BY THE 4TH RESPONDENT DATED 12.9.2023 ALONG WITH ENGLISH TRANSLATION
Exhibit P8	TRUE COPY OF THE INTERIM ORDER IN W.P. (C) NO. 24796/2022 OF THIS HON'BLE COURT DATED 08.08.2022
Exhibit P9	TRUE COPY OF THE INTERIM ORDER IN W.P. (C) NO. 1639/2023 OF THIS HON'BLE COURT DATED 2.3.2023
Exhibit P10	TRUE COPY OF THE INTERIM ORDER IN W.P. (C) NO. 29365/2023 OF THIS HON'BLE COURT DATED 14.9.2023
Exhibit P11	TRUE COPY OF THE ORDER OF THE JOINT COMMISSIONER (APPEALS) I, SGST DEPARTMENT,

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023,
29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022,
32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022,
39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-56-

ERNAKULAM DATED 22.12.2022 IN STA NO. 74/2022

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-57-

APPENDIX OF WP(C) 38851/2022

PETITIONER EXHIBITS

Exhibit1	TRUE COPY OF THE NOTIFICATION SRO NO. 297/2022 DATED 26.3.2022 ISSUED BY THE 3RD RESPONDENT.
Exhibit P-2	TRUE COPY OF ASSESSMENT ORDER NO. 32151414058/2020-21 DATED 20/7/2022 ISSUED BY THE 1ST RESPONDENT.
Exhibit P-3	TRUE COPY OF THE DEMAND NOTICE (IAC) RR NO. 26/22-23 DATED 21.11.2022 ISSUED BY THE 2ND RESPONDENT.

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-58-

APPENDIX OF WP(C) 39036/2022

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. 41/2020 TD DATED 18.05.2020
Exhibit P2	TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. 26/2022/TAXES) DATED 26.03.2022
Exhibit P3	TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022
Exhibit P4	TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022 DOWNLOADED FROM THE WEBSITE OF THE PUBLIC RELATIONS DEPARTMENT OF THE GOVERNMENT OF KERALA
Exhibit P5	TRUE COPY OF THE ASSESSMENT ORDER DATED 20.07.2022 ISSUED BY THE 2ND RESPONDENT
Exhibit P6	TRUE COPY OF THE APPEAL FILED BEFORE THE 3RD RESPONDENT WITH REFERENCE TO THE ASSESSMENT YEAR -2020-21 (KGST) DATED 20.08.2022
Exhibit P7	TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT FOR AY 2020-21 (KGST) DATED 07.11.2022
Exhibit P8	TRUE COPY OF THE INTERIM ORDER PASSED BY THIS HON'BLE COURT IN W.P. (C) NO. 26416/2022 OF THIS HON'BLE COURT DATED 17.08.2022
Exhibit P9	TRUE COPY OF THE INTERIM ORDER PASSED BY THIS HON'BLE COURT IN W.P. (C) NO. 24796/2022 OF THIS HON'BLE COURT DATED 8.08.2022

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-59-

APPENDIX OF WP(C) 39167/2022

PETITIONER EXHIBITS

Exhibit P1	COPY OF THE G.O. (MS) NO: 41/2020/TAXES PERMITTING PARCEL SALES DATED 18-05-2020.
Exhibit P2	COPY OF G.O. (M.S) NO.43/2020/TAXES DATED 22-05-2020 ISSUED BY GOVERNMENT.
Exhibit P3	COPY OF THE LETTER DATED 26-05-2020 ISSUED BY THE 3RD RESPONDENT.
Exhibit P4	COPY OF SRO NO.297/2022 DATED 26-03-2022 (G.O.(P) NO.26/2022/TAXES).
Exhibit P5	COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23-02-2022 DOWNLOADED FROM THE WEBSITE OF THE PUBLIC RELATIONS DEPARTMENT OF THE GOVERNMENT OF KERALA.
Exhibit P6	A COPY OF THE DD DATED 11-04-2022 FOR RS.25, 00, 000/- TOWARDS TOT AND CESS ON PARCEL SALES OF LIQUOR.
Exhibit P6(a)	A COPY OF THE DD DATED 27-04-2022 FOR RS.65, 00, 000/-
Exhibit P6(b)	A COPY OF THE DD DATED 16-05-2022 FOR RS.5, 00, 000/-.
Exhibit P7	A COPY OF THE ASSESSMENT ORDER DATED 17-08-2022 ISSUED BY THE 1ST RESPONDENT.
Exhibit P8	A COPY OF THE DD DATED 26-09-2022 FOR RS.2, 40, 934/-
Exhibit P9	A COPY OF THE ORDER DATED 02-09-2022 OF THIS HON'BLE COURT IN W.P. (C) NO.28802 OF 2022

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-60-

APPENDIX OF WP(C) 39391/2022

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. 41/2020 TD DATED 18.05.2020
Exhibit P2	TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. 26/2022/TAXES) DATED 26.03.2022
Exhibit P3	TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022.
Exhibit P4	TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022 DOWNLOADED FROM THE WEBSITE OF THE PUBLIC RELATIONS DEPARTMENT OF THE GOVERNMENT OF KERALA.
Exhibit P5	TRUE COPY OF THE PRE-ASSESSMENT NOTICE ISSUED BY THE 2ND RESPONDENT DATED 30.07.2022
Exhibit P6	TRUE COPY OF THE REPLY SUBMITTED BY THE PETITIONER DATED 12.08.2022
Exhibit P7	TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 2ND RESPONDENT DATED 13.10.2022.
Exhibit P8	TRUE COPY OF THE INTERIM ORDER IN W.P. (C) NO. 26416/2022 OF THIS HON'BLE COURT DATED 17.08.2022
Exhibit P9	TRUE COPY OF THE INTERIM ORDER IN W.P. (C) NO. 24796/2022 OF THIS HON'BLE COURT DATED 8.08.2022

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-61-

APPENDIX OF WP(C) 39510/2022

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. 41/2020 TD DATED 18.05.2020
Exhibit P2	TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. 26/2022/TAXES) DATED 26.03.2022
Exhibit P3	TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022.
Exhibit P4	TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022 DOWNLOADED FROM THE WEBSITE OF THE PUBLIC RELATIONS DEPARTMENT OF THE GOVERNMENT OF KERALA.
Exhibit P5	TRUE COPY OF THE PRE-ASSESSMENT NOTICE ISSUED BY THE 2ND RESPONDENT DATED 31.08.2022
Exhibit P6	TRUE COPY OF THE REPLY SUBMITTED BY THE PETITIONER DATED 04.10.2022
Exhibit P7	TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 2ND RESPONDENT DATED 31.08.2022.
Exhibit P8	TRUE COPY OF THE INTERIM ORDER IN W.P. (C) NO. 26416/2022 OF THIS HON'BLE COURT DATED 17.08.2022
Exhibit P9	TRUE COPY OF THE INTERIM ORDER IN W.P. (C) NO. 24796/2022 OF THIS HON'BLE COURT DATED 8.08.2022

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-62-

APPENDIX OF WP(C) 39999/2022

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. 41/2020 TD DATED 18.05.2020
Exhibit P2	TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. 26/2022/TAXES) DATED 26.03.2022
Exhibit P3	TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022.
Exhibit P4	TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022
Exhibit P5	TRUE COPY OF FORM 50 NOTICE DATED 07.04.2022 ISSUED BY THE 2ND RESPONDENT
Exhibit P6	TRUE COPY OF TRUE COPY OF THE ASSESSMENT ORDER FOR AY-2020-2021 DATED 1.7.2022 ISSUED BY THE 2ND RESPONDENT
Exhibit P7	TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 26416/2022 OF THIS HON'BLE COURT DATED 17.08.2022
Exhibit P8	TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 24796/2022 OF THIS HON'BLE COURT DATED 8.08.2022

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-63-

APPENDIX OF WP(C) 40193/2022

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. 41/2020 TD DATED 18.05.2020
Exhibit P2	TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. 26/2022/TAXES) DATED 26.03.2022
Exhibit P3	TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022
Exhibit P4	TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022 DOWNLOADED FROM THE WEBSITE OF THE PUBLIC RELATIONS DEPARTMENT OF THE GOVERNMENT OF KERALA
Exhibit P5	TRUE COPY OF THE ASSESSMENT ORDER DATED 31.08.2022 ISSUED BY THE 2ND RESPONDENT
Exhibit P6	TRUE COPY OF THE APPEAL FILED BEFORE THE 3RD RESPONDENT WITH REFERENCE TO THE ASSESSMENT YEAR -2020-21 (KGST) DATED 23.09.2022
Exhibit P7	TRUE COPY OF THE INTERIM ORDER PASSED BY THIS HON'BLE COURT IN W.P. (C) NO. 26416/2022 OF THIS HON'BLE COURT DATED 17.08.2022
Exhibit P8	TRUE COPY OF THE INTERIM ORDER PASSED BY THIS HON'BLE COURT IN W.P. (C) NO. 24796/2022 OF THIS HON'BLE COURT DATED 8.08.2022

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-64-

APPENDIX OF WP(C) 42055/2022

PETITIONER EXHIBITS

Exhibit P1	COPY OF NOTIFICATION NO. G.O. (MS) NO. 43/2020/TD ISSUED BY THE GOVERNMENT OF KERALA DTD. 22-05- 2020
Exhibit P2	COPYOF LETTER ISSUED BY THE 2ND RESPONDENT DTD. 26-05-2020
Exhibit P3	COPY OF NOTIFICATION NO. SRO 325/2020 ISSUED BY GOVERNMENT OF KERALA DTD. 14-05-2020
Exhibit P4	COPY OF NOTIFICATION IN SRO NO. 297/2022 ISSUED BY THE 3RD RESPONDENT DTD. 26-03-2022
Exhibit P5	COPY OF LETTER SUBMITTED BY THEPETITIONER BEFORE THE 1ST RESPONDENT DTD. 08-12-2022
Exhibit P6	COPY OF ORDFER ISSUED BY THE 1ST RESPONDENT DTD. 14-12-2022

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-65-

APPENDIX OF WP(C) 42623/2022

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. 41/2020 TD DATED 18.05.2020
Exhibit P2	TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. 26/2022/TAXES) DATED 26.03.2022
Exhibit P3	TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022.
Exhibit P4	TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022
Exhibit P5	TRUE COPY OF THE ASSESSMENT ORDER FOR AY-2020-2021 DATED 26.07.2022 ISSUED BY THE 2ND RESPONDENT
Exhibit P6	TRUE COPY OF THE APPEAL FILED BEFORE THE 3RD RESPONDENT DATED 10.09.2022.
Exhibit7	TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE 2ND RESPONDENT DATED 17.12.2022
Exhibit P8	TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 26416/2022 OF THIS HON'BLE COURT DATED 17.08.2022
Exhibit P9	TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 24796/2022 OF THIS HON'BLE COURT DATED 8.08.2022

W.P.(C) Nos.38944/2022, 12742/2023, 19022/2023, 26073/2022, 26374/2023, 29365/2023, 31377/2022, 31572/2022, 31772/2022, 31959/2022, 32059/2022, 32623/2022, 32643/2022, 31822/2023, 38851/2022, 39036/2022, 39167/2022, 39391/2022, 39510/2022, 39999/2022, 40193/2022, 42055/2022, 42623/2022

-66-

APPENDIX OF WP(C) 38944/2022

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. 41/2020 TD DATED 18.05.2020
Exhibit P2	TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. 26/2022/TAXES) DATED 26.03.2022
Exhibit P3	TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022
Exhibit P4	TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022 DOWNLOADED FROM THE WEBSITE OF THE PUBLIC RELATIONS DEPARTMENT OF THE GOVERNMENT OF KERALA
Exhibit P5	TRUE COPY OF THE ASSESSMENT ORDER DATED 20.07.2022 ISSUED BY THE 2ND RESPONDENT
Exhibit P6	TRUE COPY OF THE APPEAL FILED BEFORE THE 3RD RESPONDENT WITH REFERENCE TO THE ASSESSMENT YEAR -2020-21 (KGST) DATED 22.08.2022
Exhibit P7	TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT FOR AY 2020-21 (KGST) DATED 07.11.2022
Exhibit P8	TRUE COPY OF THE INTERIM ORDER PASSED BY THIS HON'BLE COURT IN W.P. (C) NO. 26416/2022 OF THIS HON'BLE COURT DATED 17.08.2022
Exhibit P9	TRUE COPY OF THE INTERIM ORDER PASSED BY THIS HON'BLE COURT IN W.P. (C) NO. 24796/2022 OF THIS HON'BLE COURT DATED 8.08.2022