

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 9652 OF 2023

PETITIONER:

SALEEM KUNNATHODI, AGED 52 YEARS
PROPRIETOR, M/S. SALEEM FURNITURE, PGP- V/499, VADAKKAN
BUILDING, CHAPPANAGGADI, MALAPPURAM, PIN - 676503

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

RESPONDENTS:

- 1 THE DEPUTY COMMISSIONER,
OFFICE OF THE ASSISTANT/DEPUTY COMMISSIONER CENTRAL TAX AND
CENTRAL EXCISE, DEPARTMENT OF REVENUE, MALAPPURAM DIVISION,
AWWAL TOWER, MIDDLE HILL, MALAPPURAM, PIN - 676505
- 2 THE SUPERINTENDENT,
CENTRAL TAX & CENTRAL EXCISE, MALAPPURAM RANGE, II FLOOR,
AWWAL TOWER, MIDDLE HILL, MALAPPURAM, PIN - 676505
- 3 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK,
NEW DELHI, PIN - 110001
- 4 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS,
GST POLICY WING, NORTH BLOCK, NEW DELHI, REPRESENTED BY
PRINCIPAL COMMISSIONER (GST)., PIN - 110001
- 5 STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,
GOVERNMENT SECRETARIATE, THIRUVANANTHAPURAM, PIN - 695001

BY ADV VISHNU JAYAPALAN
BY SR.ADV.SREELAL N.WARRIER, SC
SRI MUHAMMED RAFIQ SPL.G.P.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28.06.2024,
ALONG WITH WP(C).9911/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 9911 OF 2023

PETITIONER:

VELIYATHUPARAMBIL RAVINDRAN AJIL,
AGED 28 YEARS, S/O RAVINDRAN V S, PROPRIETOR, A R
COMMUNICATIONS, 7/320A, COLLEGE ROAD, N H 47, NADATHARA,
THRISSUR, KERALA, PIN - 680751

BY ADVS.
BABY MATHEW
AJIRAJ G.R.

RESPONDENTS:

- 1 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK, NEW
DELHI, PIN - 110001
- 2 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
GST POLICY WING, NORTH BLOCK, NEW DELHI- REPRESENTED BY THE
PRINCIPAL COMMISSIONER (GST), PIN - 110001
- 3 STATE OF KERALA, REPRESENTED BY THE PRINCIPAL SECRETARY TO
GOVERNMENT, DEPARTMENT OF TAXES, GOVERNMENT SECRETARIAT,
THIRUVANTHAPURAM, PIN - 695001
- 4 THE COMMISSIONER, OFFICE OF THE COMMISSIONER OF STATE TAX,
STATE GOODS & SERVICE TAX DEPARTMENT, KARAMANA,
THIRUVANTHAPURAM, PIN - 695002
- 5 THE SUPERINTENDENT, CENTRAL TAX AND CENTRAL EXCISE,
CHEMBUKKAVU RANGE, S T NAGAR, THRISSUR, KERALA, PIN - 68001

BY ADVS. S. MANU, VISHNU JAYAPALAN, BY SR. ADV. SREELAL
N. WARRIER, SC, SRI MUHAMMED RAFIQ SPL. G.P.

THIS WRIT PETITION (c) HAVING BEEN FINALLY ON 28.06.2024 ALONG WITH
WP(C).9652/2023 AND CONN.CASES, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 10350 OF 2023

PETITIONER:

TILES PARK,
XXIV/153C4, THODUPUZHA EAST, IDUKKI, KERALA,
REPRESENTED BY ITS MANAGING PARTNER, SRI. SUDHEER K.S,
PIN - 685585

BY ADVS.
AJI V.DEV
ALAN PRIYADARSHI DEV
S.SAJEEVAN

RESPONDENT:

- 1 THE SUPERINTENDENT,CENTRAL GOODS AND SERVICES TAX
DEPARTMENT, THODUPUZHA RANGE, NEEROLICKAL BUILDING,
MANAKKAD ROAD, THODUPUZHA., PIN - 685584
- 2 UNION OF INDIA,REPRESENTED BY ITS SECRETARY (REVENUE) ,
MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK,
NEW DELHI, PIN - 110001
- 3 THE CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS,
REPRESENTED BY ITS CHAIRMAN,DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI, PIN - 110001
- 4 THE STATE OF KERALA,REPRESENTED BY ITS SECRETARY,TAXES
DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM, PIN -
695001

BY ADVS.
SREELAL N.WARRIER, SC, CENTRAL GST (CGST)
J.VISHNU,SRI MUHAMMED RAFIQ SPL.G.P.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 13242 OF 2023

PETITIONER:

SMT. DEVI PUTTADANKANDY, AGED 70 YEARS
M/S BHIMA TRADERS, 15/ 15, 16, 16A,
17C, 7/706, 707, 708A, 708B, PERAMBRA, KOZHIKODE.
REPRESENTED BY ITS PROPRIETOR DEVI P.K, PIN - 673525

BY ADVS.
M.K.HAJARA
C.RAMACHANDRAN
HOWLATH JAHAN

RESPONDENT:

- 1 THE SUPERINTENDENT, OFFICE OF THE SUPERINTENDENT OF
CENTRAL TAX AND CENTRAL EXCISE KOYILANDY RANGE LIC
ROAD, KOYILANDY, KOZHIKODE, KERALA., PIN - 673305
- 2 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY (REVENUE), MINISTRY OF
FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI,
PIN - 110001
- 3 THE CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI., PIN - 110001
- 4 THE STATE OF KERALA, REPRESENTED BY ITS SECRETARY TO
TAXES, SECRETARIAT, THIRUVANANTHAPURAM., PIN - 695001

BY ADV KAVERY S THAMPI, BY SR.ADV.SREELAL N.WARRIER, SC
SRI MUHAMMED RAFIQ SPL.G.P.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 13503 OF 2023

PETITIONER:

VELLANIKARAN THOMAS ANTONY AND SONS, XX 57 A, MAIN ROAD
TANA, IRINJALAKUDA, THRISSUR, PIN -680121 REPRESENTED
BY ITS PARTNER SRI. VELANIKARAN ANTONY THOMACHEN.

BY ADVS.
K.S.HARIHARAN NAIR
HARIMA HARIHARAN
G.REMADEVI
RAJATH R NATH
MOHANA KUMAR B.
DHEERAJ SASIDHARAN

RESPONDENTS:

- 1 SUPERINTENDENT, OFFICE OF THE SUPERINTENDENT, CENTRAL
TAX AND CENTRAL EXCISE, 2ND FLOOR, LILLY SQUARE,
NJARIKULAM ROAD, IRINJALAKUDA, PIN - 680121
- 2 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI, PIN - 110001
- 3 UNION OF INDIA, REPRESENTED BY ITS SECRETARY (REVENUE),
MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI, PIN -
110001

BY ADV M.S.AMAL DHARSAN, BY SR.ADV.SREELAL N.WARRIER,
SC

SRI MUHAMMED RAFIQ SPL.G.P.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 14297 OF 2023

PETITIONER:

ABDUL NAZAR KUNNATHODI, AGED 48 YEARS
PROPRIETOR, M/S. NAZAR FURNITURE INDUSTRIES, IV/498,
PONMALA (PO), CHAPPANANGADI, MALAPPURAM, PIN - 676503

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

RESPONDENTS:

- 1 THE DEPUTY COMMISSIONER,
OFFICE OF THE ASSISTANT/DEPUTY COMMISSIONER, CENTRAL
TAX AND CENTRAL EXCISE, MALAPPURAM DIVISION, AWWAL
TOWER, MIDDLE HILL, MALAPPURAM, PIN - 676505
- 2 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH
BLOCK, NEW DELHI, PIN - 110001
- 3 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
GST POLICY WING, NORTH BLOCK, NEW DELHI, REPRESENTED
BY PRINCIPAL COMMISSIONER (GST)., PIN - 110001
- 4 STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT.,
GOVT. SECRETARIAT, THIRUVANANTHAPURAM ., PIN - 695001

BY ADV P.B.AJOY, BY SR.ADV.SREELAL N.WARRIER, SC
SRI MUHAMMED RAFIQ SPL.G.P., BY ADV.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 14514 OF 2023

PETITIONER:

TECHVERSANT INFOTECH PVT LTD
II FLOOR, SBC MODULE NO. 2306 YAMUNA BUILDING, TECHNOPARK
PHASE, III CAMPUS THIRUVANANTHAPURAM - 691576 REPRESENTED BY
ITS AUTHORISED SIGNATORY - KHANNA B, PIN - 691576

BY ADVS.
M.GOPIKRISHNAN NAMBIAR
K.JOHN MATHAI
JOSON MANAVALAN
KURYAN THOMAS
PAULOSE C. ABRAHAM
RAJA KANNAN
ASHER REVI JOB

RESPONDENTS:

- 1 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK,
NEW DELHI, PIN - 110001
- 2 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
GST POLICY WING, NORTH BLOCK, NEW DELHI, REPRESENTED BY
PRINCIPAL COMMISSIONER (GST)., PIN - 110001
- 3 STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM., PIN - 695001
- 4 STATE TAX OFFICER
SGST OFFICE, KUNDARA KOLLAM, KERALA., PIN - 691501

BY ADV SREEJITH P. R, BY SR.ADV.SREELAL N.WARRIER, SC
SRI MUHAMMED RAFIQ SPL.G.P.

THIS WRIT PETITION(c) HAVING BEEN FINALLY HEARD ON 28.06.2024 ALONG WITH
WP(C).9652/2023 AND CONN.CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 14570 OF 2023

PETITIONER:

MOHAMMED SHAKIL KHAN, AGED 39 YEARS
PROPRIETOR, M/S. S. K. GLASS WORKS, TC II/143, JYOTHI
NAGAR, SHORANUR ROAD, THIRUVAMBADI, THRISSUR, PIN -
680022

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

RESPONDENTS:

- 1 THE SUPERINTENDENT OF CENTRAL TAX & CENTRAL EXCISE
THRISSUR RANGE, CENTRAL EXCISE BUILDING,
SAKTHANTHAMPURAN NAGAR, THRISSUR, PIN - 680001
- 2 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
GST POLICY WING, NORTH BLOCK, NEW DELHI , REPRESENTED
BY PRINCIPAL COMMISSIONER (GST) ., PIN - 110001
- 3 STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT.,
GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001
- 4 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH
BLOCK, NEW DELHI, PIN - 110001

BY ADV VISHNU JAYAPALAN, BY SR.ADV.SREELAL N.WARRIER,
SC
SRI MUHAMMED RAFIQ SPL.G.P.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 15467 OF 2023

PETITIONER:

CRESCENT LAB EQUIPMENTS REPRESENTED BY ITS MANAGING PARTNER
AGED 47 YEARS
19/19, TELEPHONE EXCHANGE ROAD, ALUVA, ERNAKULAM DISTRICT
PIN - 683101 REPRESENTED BY ITS MANAGING PARTNER, MR.
SASIDHARAN PILLAI SUNIL KUMAR, RESIDENT OF VAISAKH, NNRA -
39, U.C. COLLEGE P.O., , PIN - 683102

BY ADV B.K.GOPALAKRISHNAN

RESPONDENTS:

- 1 THE COMMISSIONER OF CENTRAL GST (CGST)
CENTRAL EXCISE AND CUSTOMS REVENUE BUILDING IS PRESS ROAD
KOCHI ERNAKULAM, PIN - 682018
- 2 THE JOINT COMMISSIONER APPEALS CENTRAL GST (CGST)
OFFICE OF THE COMMISSIONER APPEALS CENTRAL TAX, CENTRAL
EXCISE & CUSTOMS, REVENUE BUILDING, I.S. PRESS ROAD, KOCHI
ERNAKULAM, PIN - 682018
- 3 THE SUPERINTENDANT OF CENTRAL TAX & CENTRAL EXCISE
KAKKANAD RANGE 1, G S T BHAVAN, KATHRIKADAVU, KALOOR,
ERNAKULAM, PIN - 682017
- 4 THE SUPERINTENDANT OF CENTRAL TAX & CENTRAL EXCISE
ALUVA RANGE ALUVA ERNAKULAM, PIN - 683108

BY ADVS.

SREEELAL N.WARRIER, SC, CENTRAL GST (CGST)

PREETHA S.NAIR

SMT.PREETHA S. NAIR, SC, CENTRAL BOARD OF EXCISE AND CUSTOMS
(SC-2094)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28.06.2024,
ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 16385 OF 2023

PETITIONER:

M/S KOOLIKAD HABBEB, XIV 257, 258, 259, ATHINJAL,
MANIKOTH, KASARGOD, KERALA, PIN - 671326

BY ADVS.
NITISH SATHESH SHENOY
SUKUMAR NAINAN OOMMEN
SHERRY SAMUEL OOMMEN
NIDHI JACOB
M.S.INSAAF MUHAMMEDU

RESPONDENTS:

- 1 UNION OF INDIA REPRESENTED BY SECRETARY
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE GOVERNMENT
OF INDIA, NORTH BLOCK NEW DELHI, PIN - 110001
- 2 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI, PIN - 110001
- 3 SUPERINTENDENT, CENTRAL TAX AND CENTRAL EXCISE GANESH
TOWER, KANHANGAD, PIN - 671315
- 4 SUPERINTENDENT, COMMERCIAL TAX OFFICE
THAYALANGADI, KASARAGOD, KERALA, PIN - 671121

BY ADV P.T.DINESH, BY SR.ADV.SREELAL N.WARRIER, SC
SRI P.R.SREEJITH, SRI MUHAMMED RAFIQ SPL.G.P.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 16617 OF 2023

PETITIONER:

SATYAM STEELS, 48/1811, N.H. BYE PASS, PONNURUNNI,
CHALIKKAVATTOM, ERNAKULAM - 682019 REPRESENTED BY ITS
PARTNER SURESH KUMAR MINTRI.

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

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER, OFFICE OF THE SUPERINTENDENT OF
CENTRAL TAX AND CENTRAL EXCISE, ERNAKULAM RANGE -5, GST
BHAVAN, KATHRIKADAVU, KALOOR, KOCHI.-682017
- 2 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF
REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH
BLOCK, NEW DELHI. 110001
- 3 3. CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS,
REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE, NORTH
BLOCK, NEW DELHI. 110001
- 4 STATE OF KERALA, REPRESENTED BY ITS SECRETARY, TAXES
DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM.-695001
- 5 THE SUPERINTENDENT OF CENTRAL EXCISE,
ERNAKULAM RANGE-5, CENTRAL EXCISE BHAVAN, KATHRIKADAVU,
KOCHI. 682017

BY ADV Thanuja Roshan George, BY SR.ADV.SREELAL N.WARRIER,
SC, SRI MUHAMMED RAFIQ SPL.G.P.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28.06.2024, ALONG
WITH WP(C).9652/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 18231 OF 2023

PETITIONER:

M/S T.J. MATHAI & CO, AGED 52 YEARS
AMIGO HOUSE, NEAR SOUTH OVER BRIDGE THOUNDAYIL ROAD,
PANAMPALLY NAGAR, KOCHI, REPRESENTED BY ITS MANAGING
PARTNER - MR. JOE MATHEW, PIN - 682036

BY ADVS.
A.KUMAR
P.J.ANILKUMAR
G.MINI (1748)
P.S.SREE PRASAD
JOB ABRAHAM

RESPONDENTS:

- 1 UNION OF INDIA
THROUGH ITS SECRETARY (REVENUE), MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, GOVERNMENT OF INDIA, NORTH
BLOCK, NEW DELHI G.P.O., PIN - 110001
- 2 STATE OF KERALA, REPRESENTED BY SECRETARY TO GOVERNMENT,
FINANCE DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM
G.P.O., THIRUVANANTHAPURAM, PIN - 695001
- 3 DEPUTY COMMISSIONER
CENTRAL TAX & CENTRAL EXCISE CENTRAL REVENUE BUILDING
I.S.PRESS ROAD COCHIN, PIN - 682018

BY ADVS.
DEEPA RAJESH
SREEJITH P. R, BY SR.ADV.SREELAL N.WARRIER, SC
SRI MUHAMMED RAFIQ SPL.G.P.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 20634 OF 2023

PETITIONER:

SHANAVAS EBRAHIMKUTTY, AGED 49 YEARS
PROPRIETOR, M/S. EVER GREEN AGENCIES, MATTAPALLIL
COMPLEX, 1ST MILE, KAYAMKULAM ALAPPUZHA, PIN - 690502

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

RESPONDENTS:

- 1 THE STATE TAX OFFICER,
STATE GOODS AND SERVICES TAX DEPARTMENT, MINI CIVIL
STATION, KAYAMKULAM, PIN - 690502
- 2 THE JOINT COMMISSIONER (APPEALS), STATE GOODS AND
SERVICES TAX DEPARTMENT, KOLLAM, PIN - 691002
- 3 THE COMMISSIONER OF STATE GST, TAX TOWERS, KILLIPPALAM,
KARAMANA, THIRUVANANTHAPURAM, PIN - 695002
- 4 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT, GOVT.
SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001
- 5 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH
BLOCK, NEW DELHI, PIN - 110001

BY ADV.P.R.SREEJITH
SRI MUHAMMED RAFIQ SPL.G.P.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 20811 OF 2023

PETITIONER:

HASHARATH, AGED 39 YEARS
PROPRIETOR, M/S. K.V.E.K TRADERS, KAYAMKULAM,
ALAPPUZHA, PIN - 690502

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

RESPONDENTS:

- 1 THE STATE TAX OFFICER,
STATE GOODS AND SERVICES TAX DEPARTMENT, MINI CIVIL
STATION, KAYAMKULAM, PIN - 690502
- 2 THE JOINT COMMISSIONER (APPEALS), STATE GOODS AND
SERVICES TAX DEPARTMENT, KOLLAM, PIN - 691002
- 3 THE COMMISSIONER OF STATE GST, TAX TOWERS, KILLIPPALAM,
KARAMANA, THIRUVANANTHAPURAM, PIN - 695002
- 4 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT, GOVT.
SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001
- 5 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH
BLOCK, NEW DELHI, PIN - 110001

BY ADV.P.R.SREEJITH
SRI MUHAMMED RAFIQ SPL.G.P.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 21402 OF 2023

PETITIONER:

SAMEEL A, PROPRIETOR, AGED 46 YEARS
M/S AASHMI TRADERS, MP-III/558A, CHEMPAKAMANGALAM,
KORANI P.O., THIRUVANANTHAPURAM, PIN - 695104

BY ADVS.
P.S.SOMAN
T.RADHAMONY

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER,
CENTRAL GST & CENTRAL EXCISE, THIRUVANANTHAPURAM NORTH
DIVISION, PB NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001
- 2 UNION OF INDIA
REPRESENTED BY THE SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI, PIN -
110001
- 3 STATE OF KERALA,
REPRESENTED BY THE, COMMISSIONER OF STATE TAX, TAX
TOWER, KARAMANA P.O., THIRUVANANTHAPURAM, PIN - 695002
- 4 PRINCIPAL CHIEF COMMISSIONER OF CGST & CENTRAL EXCISE,
OFFICE OF THE CHIEF COMMISSIONER, CENTRAL REVENUE
BUILDING, I S PRESS ROAD, KOCHI, PIN - 682018

BY ADV.P.R.SREEJITH, SRI MUHAMMED RAFIQ SPL.G.P., BY
SR.ADV.SRI SREELAL N.WARRIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 22939 OF 2023

PETITIONER:

M/S. A. M PHARMACEUTICALS INDIA PVT. LTD., 34/711,
VELLIYANNOOR TEMPLE ROAD, KOKKALAI, THRISSUR- 680021,
REPRESENTED BY ITS MANAGING DIRECTOR SRI. ARUN MAJEED

BY ADVS.
K.S.HARIHARAN NAIR
G.REMADEVI
HARIMA HARIHARAN
RAJATH R NATH
DHEERAJ SASIDHARAN

RESPONDENTS:

- 1 ADDITIONAL COMMISSIONER (ANTI-EVASION), OFFICE OF THE
COMMISSIONER, CENTRAL TAX AND CENTRAL EXCISE, CENTRAL
REVENUE BUILDING, I.S PRESS ROAD, KOCHI, PIN - 682018
- 2 UNION OF INDIA, REPRESENTED BY ITS SECRETARY (REVENUE),
MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI, PIN -
110001
- 3 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (ERSTWHILE
CENTRAL BOARD OF EXCISE AND CUSTOMS)
REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI, PIN - 110001

BY ADV SREEJITH P. R, SR.ADV.SREELAL N.WARRIER, SC

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 23370 OF 2023

PETITIONER:

CHETHIPADATH HOUSE ALIKUNJI ABDUL JALEEL,
AGED 47 YEARS, CHETHIPADATH HOUSE, ERIYAD, KODUNGALLUR, THRISSUR,
PIN - 680666

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

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER (WC & LT) ,
WORKS CONTRACT, STATE GOODS & SERVICE TAX DEPARTMENT, POOTHOLE,
THRISSUR, PIN - 680004
- 2 DEPUTY COMMISSIONER,
ARREAR RECOVERY, TAX PAYER SERVICES, STATE GOODS & SERVICE TAX
DEPARTMENT, POOTHOLE, THRISSUR, PIN - 680004
- 3 COMMISSIONER OF STATE GOODS & SERVICE TAX DEPARTMENT,
TAX TOWER, 9TH FLOOR, KILLIPPALAM, KARAMANA-P.O,
THIRUVANANTHAPURAM, PIN - 695002
- 4 STATE OF KERALA, REPRESENTED BY ADDITIONAL CHIEF SECRETARY
(TAXES) ,GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001
- 5 UNION OF INDIA, REPRESENTED BY ITS SECRETARY,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA,
NORTH BLOCK, NEW DELHI, PIN - 110001

BY ADVS.
THUSHARA JAMES
S.JUSTUS, BY ADV.P.R.SREEJITH, SRI MUHAMMED RAFIQ SPL.G.P. , BY
SR.ADV.SRI SREELAL N.WARRIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28.06.2024, ALONG
WITH WP(C).9652/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED
THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 23786 OF 2023

PETITIONER:

INDUS CONSUMER PRODUCTS PVT. LTD.,
DOOR NO. X/396-C, KALAVANCODAM PO, CHERTHALA, ALAPPUZHA
REPRESENTED BY ITS MANAGING DIRECTOR, PIN - 688586

BY ADV A.KRISHNAN

RESPONDENTS:

- 1 DEPUTY COMMISSIONER, MINI CIVIL STATION, OFFICE OF
DEPUTY COMMISSIONER OF CENTRAL TAX & CENTRAL EXCISE,
BSNL BHAVAN, EXCHANGE ROAD, ALAPPUZHA, PIN - 688003
- 2 JOINT COMMISSIONER (APPEALS II)
CENTRAL TAX CENTRAL EXCISE & CUSTOMS, CENTRAL REVENUE
BUILDING, I.S. PRESS ROAD, KOCHI, PIN - 682018
- 3 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH
BLOCK, NEW DELHI, PIN - 110001

BY ADVS.
SREEJITH P. R
MINI GOPINATH -CGC, SR.ADV.SRI SREELAL N.WARRIER
SRI P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

[WP (C) Nos. 9652/2023, 9911/2023, 10350/2023, 13242/2023, 13503/2023, 14297/2023, 14514/2023, 14570/2023, 15467/2023, 16385/2023, 16617/2023, 18231/2023, 20634/2023, 20811/2023, 21402/2023, 22939/2023, 23370/2023, 23786/2023]

This batch of writ petitions contains three sets of cases. In some cases, the respective supplier had remitted the tax (GST) but not reflected in their return GSTR due to some technical reasons. Another set of petitioners are those who have received the goods or services and have valid tax invoices, proof of payment of the value of goods along with the GST component to the respective suppliers, but the respective suppliers had not remitted the GST on the supply made by them to the petitioners. The third set of petitioners are those who are in possession of the invoice but have no clear proof of payment of consideration and tax towards the inward supply and might not have received goods in their possession. Common questions of facts and law are involved in these writ petitions. W.P.(C) Nos.31559/2019 and connected matters were disposed on

4.6.2024 by this Court and 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 in WPC No.31559 of 2019 dated 4.6.2024 reads as follows:

“99. The Government had realized the difficulty in the initial roll out of the GST regime under the CGST/SGST Act and considered that GSTR 2A was not available initially in the Finance years 2017-2018 and 2018-2019 during the implementation of GST. In order to resolve all bona fide claims and mistakes, Circular No.183/15/2022- GST dated 27.12.2022 and Circular No. 193/05/2023- GST dated 17.07.2023 have been issued. Circulars cover the period from the introduction of GST till Section 16(2) (aa) was introduced with effect from 01.01.2022. The ITC can be availed by the recipient for the bona fide scenarios listed in those Circulars on submitting proof of payment to the Government by the supplier. Therefore, if, during the pendency of these writ petitions, the petitioners who could have got the benefits of these Circulars and could not avail the benefits within the time limit prescribed, may approach the appropriate GST authority within a period of thirty days from today to avail the benefit of the aforesaid Circulars, if the same is/are applicable to their case. The GST authorities will examine the claim of the individual dealer by applying the provisions of the Circulars, and it will grant applicable

relief to eligible dealers.

100. Prior to the amendment in Section 39 by the Finance Act 2022, the date for furnishing the return under Section 39 was 30th September. Considering the difficulties in the initial stage of the implementation of the GST regime, its understanding, and compliance, the Legislature effected the amendment and extended the time for filing the return for September to 30th November in each succeeding Financial Year. The amendment is only procedural to ease the difficulties initially faced by the dealers / taxpayers. Therefore, where for the period from 01.07.2017 till 30.11.2022, if a dealer has filed the return after 30th September and the claim for ITC was made before 30th November, the claim for ITC of such dealer should also be processed if he is otherwise entitled to claim the ITC. It has been pointed out in several cases which are pending before this Court that the claim was made before 30th November of the succeeding Financial Year, but the relevant period was 20th October, which was the extended date for furnishing the return under Section 39 for the month of September. Therefore, if a person has furnished the return for the month of September till 30th November, their claim should also be considered and processed and should not be rejected if the dealer did not furnish the return for the month of September on or before 20th October. This amendment being procedural has to be given retrospective effect and, therefore, it is provided that it should be treated that the time limit for furnishing the return for the month of September is 30th November in

each Financial Year with effect from 01.07.2017, considering the peculiar nature of difficulties in the initial period of implementation of the GST regime. So far as the challenge to the constitutional validity of Section 16(2)(c) and Section 16(4) is concerned, the same is rejected.

Result:

101. The liberty is granted to the petitioners, who can claim the benefit of the two Circulars, namely, Circular No. 183/15/2022- GST dated 27.12.2022 and Circular No. 193/05/2023- GST dated 17.07.2023 to make their claim within one month from today before the appropriate authority who shall examine the claim of the individual dealer and process the claim.

101.1 The time limit for furnishing the return for the month of September is to be treated as 30th November in each financial year with effect from 01.07.2017, in respect of the petitioners who had filed their returns for the month of September on or before 30th November, and their claim for ITC should be processed, if they are otherwise eligible for ITC.”

Hence, by adopting the reasoning, observations and conclusions recorded in the judgment dated 04.06.2024 in W.P.(C) Nos.31559/2019 and connected matters, these writ petitions stand disposed of.

All Interlocutory Applications regarding interim matters
stand closed.

DINESH KUMAR SINGH, JUDGE

css/

APPENDIX OF WP(C) 9911/2023

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE FORM GSTR-3B FOR THE MONTH OF FEBRUARY 2020 SUBMITTED BY THE PETITIONER
Exhibit P1(a)	TRUE COPY OF THE FORM GSTR-3B FOR THE MONTH OF MARCH 2020 SUBMITTED BY THE PETITIONER
ExhibitP2	TRUE COPY OF THE LETTER O.C.NO.91/2022 BEARING DIN: 20221058TI0303222522 DATED 18.10.2022 ISSUED TO THE PETITIONER BY THE 5TH RESPONDENT
ExhibitP3	TRUE COPY OF REPLY DATED 01.11.2022 SUBMITTED BY THE PETITIONER TO THE 5TH RESPONDENT
ExhibitP4	TRUE COPY OF THE SHOW CAUSE NOTICE NO: 01/2023-GST DATED 03.01.2023 BY THE 5TH RESPONDENT BEARING DIN: 20230158TI03000E29, AND RECEIVED BY THE PETITIONER ON 16.01.2023
ExhibitP5	TRUE COPY OF THE REPLY DATED 02.02.2023 SUBMITTED BY THE PETITIONER TO THE 5TH RESPONDENT
ExhibitP6	TRUE COPY OF THE ORDER PASSED BY THIS HONORABLE COURT IN W.P.(C) NO.28117 OF 2022 DATED 30.08.2022

APPENDIX OF WP (C) 10350/2023

PETITIONER EXHIBITS

Exhibit P1 **TRUE COPY OF THE PROCEEDINGS PASSED U/S. 73
OF THE GST ACTS FOR 2018-19 DATED: 22.11.2022**

Exhibit P1(a) **TRUE COPY OF THE SUMMERY OF THE
ORDER/RECOVERY NOTICE ISSUED IN FORM GST DRC-
07 FOR 2018-19 DATED: 05.12.2022**

APPENDIX OF WP (C) 13242/2023

PETITIONER EXHIBITS

Exhibit P1	A TRUE COPY OF THE NOTICE IN FORM GST ASMT-10 DATED 10.05.2022
Exhibit P2	TRUE COPY OF THE INTIMATION IN PART A OF FORM GST DRC-01 A U/S.73(5) /74(5) DATED 17.01.2023
Exhibit P3	TRUE COPY OF THE FORM GST ASMT-II DATED 28.09.2022
Exhibit P4	TRUE COPY OF THE REPLY IN PART B DATED 10.02.2023
Exhibit P5	TRUE COPY OF THE SHOW CAUSE NOTICE NO. 01/2022-23 DATED: 03.03.2023 [U/S 74 OF CGST ACT, 2017/KSGST ACT, 2017

APPENDIX OF WP (C) 13503/2023

PETITIONER EXHIBITS

Exhibit P1

**COPY OF THE NOTICE DATED 23-03-2023 ISSUED BY
THE 1ST RESPONDENT**

APPENDIX OF WP (C) 14297/2023

PETITIONER EXHIBITS

Exhibit P1	COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 31-03-2022
Exhibit P2	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DTD. 22-03-2022
Exhibit P3	COPY OF ORDER IN WPC NO. 31157/2022 OF THIS HON'BLE COURT DTD. 30-09-2022

APPENDIX OF WP(C) 14514/2023

PETITIONER EXHIBITS

Exhibit P1	THE TRUE COPY OF THE ORDER OF ASSESSMENT DATED 20.12.2022 ISSUED BY THE 4TH RESPONDENT FOR THE YEAR 2017-18
Exhibit P2	THE TRUE COPY OF THE SUMMARY ORDER OF ASSESSMENT IN FORM-GST DRC-07 DATED 20.12.2022, ISSUED BY THE 4TH RESPONDENT ALONG WITH EXT. P1 ORDER
Exhibit P3	TRUE COPY OF THE ORDER DATED 13.04.2023 PASSED BY THE HON'BLE HIGH COURT OF KERALA IN W.P (C) NO. 13976 OF 2023

APPENDIX OF WP (C) 14570/2023

PETITIONER EXHIBITS

Exhibit P1	COPY OF SJHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 03-04-2023
Exhibit P2	COPY OF ORDER IN WPC NO. 32854/2022 OF THIS HON'BLE COURT DTD. 18-10-2022

APPENDIX OF WP(C) 15467/2023

PETITIONER EXHIBITS

Exhibit P1	A TRUE PHOTOCOPY OF THE GST REGISTRATION CERTIFICATE OF THE PETITIONER
Exhibit P2	A TRUE PHOTOCOPY OF THE NOTIFICATION NO.47/2017 INTEGRATED TAX (RATE) DATED 14.11.2017
Exhibit P3	A TRUE COPY OF APPLICATION FOR REFUND DATED 20.01.2020 UNDER SEC.54[3] IN FORM-RFD01 AND AS PER RULE 89(1) OF CGST RULES, 2017, FOR THE FINANCIAL YEAR 2018-19 FOR A SUM OF RS.16,89,688/- BEARING ARN NO.AA320120013221I
Exhibit P4	A TRUE COPY OF AN EXTRACT OF ELECTRONIC CREDIT LEDGER AVAILABLE IN GST PORTAL
Exhibit P5	A TRUE COPY OF THE WORKINGS OF GST REFUND CERTIFIED BY A CHARTERED ACCOUNTANT ALREADY GIVEN ALONG WITH REFUND APPLICATION
Exhibit P6	A TRUE COPY OF THE SHOW CAUSE NOTICE NO.01/DRC/GST/2021 DATED 16.11.2021
Exhibit P7	A TRUE COPY OF THE REPLY AND OBJECTION TO THE SHOW CAUSE NOTICE DATED 15.12.2021
Exhibit P8	A TRUE COPY OF DETAILED WORKINGS OF COMPUTATION
Exhibit P9	A TRUE COPY OF THE ORDER (DRC07) BEARING NO.3CEETI0501S032200002 ON 31.03.2022 PASSED BY RESPONDENT NO. 3
Exhibit P10	. A TRUE COPY OF THE APPEAL (FORM GST APL-01] UNDER RULES 108(1) OF CGST RULES, 2017 BEFORE THE RESPONDENT NO. 2 DATED 15.06.2022
Exhibit P11	A TRUE COPY OF DRC03 REF. ARN NO.AD321222004762Q DATED 21/12/2022
Exhibit P12	A TRUE COPY OF ORDER IN APPEAL NO.COC-GST-000-APP-27/2023/JC DATED 15.02.2023 PASSED BY THE RESPONDENT NO.2

APPENDIX OF WP(C) 16385/2023

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE REGISTRATION CERTIFICATE IN FORM REG -06 DATED 23.11.2021 ISSUED BY THE 4TH RESPONDENT
Exhibit P2	TRUE COPY OF THE RECOVERY LETTER BEARING DIN 20230385TJ0105999DE5 DATED 08.03.2023 ISSUED BY THE 3RD RESPONDENT
Exhibit P3	TRUE COPY OF THE CA CERTIFICATE DATED 30.03.2023 ISSUED BY MR. NISHANTH SEBASTIAN JOSE
Exhibit P4	A TRUE COPY OF THE PRESS RELEASE DATED 04.05.2018
Exhibit P5	A TRUE COPY OF THE INTERIM ORDER DATED 18.01.2023 IN WP(C) NO 1604 OF 2023

APPENDIX OF WP (C) 16617/2023

PETITIONER EXHIBITS

Exhibit P1	NOTICE DATED 22-11-2022 ISSUED BY THE 1ST RESPONDENT.
Exhibit P2	REPLY TO EXT-P1 DATED 16-01-2023 FILED BY THE PETITIONER.
Exhibit P3	ORDER DATED 07-03-2023 ISSUED BY THE 1ST RESPONDENT.
Exhibit P4	COPY OF THE INTERIM ORDER IN WP(C) NO. 7057/2022 DATED 03-03-2022 PASSED BY THE HON'BLE HIGH COURT OF KERALA.

APPENDIX OF WP(C) 18231/2023

PETITIONER EXHIBITS

Exhibit P1 TRUE COPY OF THE SHOW CAUSE NOTICE DATED
28/04/2023

Exhibit P2 TRUE COPY OF THE INTERIM ORDER PASSED BY THIS
HON'BLE COURT IN WP(C) 31219/2022 DATED
6.10.2022

Exhibit P3 TRUE COPY OF THE INTERIM ORDER PASSED BY THIS
HON'BLE COURT IN AND WP(C) 32854/2022 DATED
18.10.2022

APPENDIX OF WP (C) 20634/2023

PETITIONER EXHIBITS

Exhibit P1	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DTD. 25-02-2022
Exhibit P2	COPY OF APPELLATE ORDER IN GSTA (ALPY) 136/2022 ISSUED BY THE 2ND RESPONDENT DTD. 20-08-2022
Exhibit P3	COPY OF ORDER IN WPC NO. 29479/2022 OF THIS HON'BLE COURT DTD. 16-09-2022
Exhibit P4	COPY OF ORDER IN WPC NO. 286/2023 OF THIS HON'BLE COURT DTD. 06-01-2023

APPENDIX OF WP(C) 20811/2023

PETITIONER EXHIBITS

Exhibit P1	COPY OF ORDER NO. 32ALUPH2718P1ZM/2017-18 ISSUED BY THE 1ST ISSUED BY THE 1ST RESPONDENT DTD. 18-02-2022
Exhibit P2	COPY OF APPELLATE ORDER IN GSTA (ALPY)111/2022 ISSUED BY THE 2ND RESPONDENT DTD. 20-08-2022
Exhibit P3	COPY OF ORDER IN WPC NO. 34128/2022 OF THIS HON'BLE COURT DTD. 28-10-2022
Exhibit P4	COPY OF ORDER IN WPC NO. 29479/2022 OF THIS HON'BLE COURT DTD. 16-09-2022
Exhibit P5	COPY OF ORDER IN WPC NO. 2557/2023 OF THIS HON'BLE COURT DTD. 27-01-2023

APPENDIX OF WP (C) 21402/2023

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE REGISTRATION CERTIFICATE ISSUED ON 17-07-2018 TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE ORDER-IN-ORIGINAL NO.84/GST/AC/DIV/2022-23 DATED 30-03-2023 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
Exhibit P3	TRUE COPY OF THE PRESS RELEASE ISSUED BY THE CBIC DATED 04-05-2018.
Exhibit P4	COPY OF THE INTERIM ORDER PASSED IN W.P. (C).11086/ 2022 DATED 31-03-2022

APPENDIX OF WP(C) 22939/2023

PETITIONER EXHIBITS

Exhibit P1 COPY OF THE SHOW-CAUSE NOTICE DATED 15-06-2023 ISSUED BY THE 1ST RESPONDENT

Exhibit P2 COPY OF THE INTERIM ORDER IN WP(C) NO. 20441/2023 DATED 23-06-2023 PASSED BY THE HON'BLE HIGH COURT OF KERALA

APPENDIX OF WP (C) 23370/2023

PETITIONER EXHIBITS

Exhibit-P1	TRUE COPY OF THE RECOVERY NOTICE NO. AR/GST/32AHMPA6663J1ZA/37/2023-24 DATED 3..7..2023 ISSUED BY THE 2ND RESPONDENT
Exhibit-P2	TRUE OF THE ASSESSMENT ORDER FOR 2018-19/2022-23 ALONG WITH FORM GST DRC 07 DATED 15..11..2022 UPLOADED IN THE GST PORTAL ISSUED BY THE 1ST RESPONDENT.
Exhibit-P3	TRUE COPY OF THE ASSESSMENT ORDER FOR 2019-20/2022-23 ALONG WITH FORM GST DRC 07 DATED 15..11..2022 UPLOADED IN THE GST PORTAL ISSUED BY THE 1ST RESPONDENT.
Exhibit-P 4	TRUE COPY OF ORDER DATED 10..11..2022 IN W.P. (C) 24243/2022 PASSED BY THIS HON'BLE COURT.

APPENDIX OF WP (C) 23786/2023

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF ORDER DATED 26.4.2018, NO.06/2018,ISSUED BY 1ST RESPONDENT
Exhibit P2	TRUE COPY OF ORDER IN APPEAL NO. 01/GST/TVN/ADC/2018R DATED 30.3.2021,ISSUED BY 2ND RESPONDENT NO.06/2018, BEFORE 2ND RESPONDENT
Exhibit P3	TRUE COPY OF THE NOTIFICATION NO.131/2016- CUSTOMS (N.T) DATED .31.10.2016
Exhibit P4	TRUE COPY OF THE NOTIFICATION NO.59/2017- CUSTOMS (N.T) DATED .29.6.2017

APPENDIX OF WP(C) 9652/2023

PETITIONER EXHIBITS

Exhibit P1	COPYOF NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 24-03-2022
Exhibit P2	COPY OF ORDER ISSUED BY THE 2ND RESPONDENT DTD. 21-02-2023
Exhibit P3	COPY OF ORDER IN WPC NO. 31157/2022 OF THIS HON'BLE COURT DTD. 30-09-2022