

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. 24344 OF 2023

PETITIONER/S:

M/S. HOLY CROSS HOSPITAL,
34/283, SHANGHUMUGOM BEACH P.O THIRUVANANTHAPURAM
KERALA, REPRESENTED BY IT'S PRESIDENT, SR. JOSIA,
KONAMPARAYIL, PIN - 695007

BY ADVS.K.LATHA
MEENAKSHI P.R.

RESPONDENT/S:

THE ASSISTANT STATE TAX OFFICER,
STATE GOODS AND SERVICE TAX DEPARTMENT, TAXPAYER
CIRCLE, FORT TAX TOWER, 4TH FLOOR, KARAMANA,
THIRUVANANTHAPURAM, PIN - 695002

OTHER PRESENT:

SRI.MUHAMED RAFIQ-SPL.GP

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024,
ALONG WITH WP(C).1660/2024, 25951/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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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. 1660 OF 2024

PETITIONER/S:

SHAHAR ABDUL JABBAR
AGED 49 YEARS
PROPRIETOR, M/S. KOLLAM TRADERS, VP-VIII/391,
NILAKKAMUKKU, VAKKOM, KADAKKAVUR,
THIRUVANATHAPURAM, PIN - 695306

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

RESPONDENT/S:

- 1 THE SUPERINTENDENT
CENTRAL GST AND CENTRAL EXCISE, ATTINGAL RANGE,
REGENCY MALL, MAMOM, ATTINGAL, THIRUVANANTHAPURAM,
PIN - 695104
- 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.,

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

BY ADV VISHNU PRADEEP; SRI SREELAL N WARRIER; SRI P R
SREEJITH

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28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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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. 25951 OF 2023

PETITIONER/S:

MUNDACKAL COLOUR HOUSE
ADLY/GP/390, MANNAMKANDAM, ADIMALY, IDUKKI,
REPRESENTED BY ITS PROPRIETOR SRI. ALPHYNE AGY
(REGISTRATION CANCELLED), PIN - 685561

BY ADVS.
AJI V.DEV
M.G.SHAJI
ALAN PRIYADARSHI DEV
S.SAJEEVAN
JOLLY SUNNY
SUSHA S.

RESPONDENT/S:

- 1 THE SUPERINTENDENT
CENTRAL G.S.T & CENTRAL EXCISE, MUNNAR RANGE, TOP
STATION ROAD, MUNNAR P.O-, PIN - 685612
- 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,

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

BY ADVS.SREELAL N.WARRIER; SRI P R SREEJITH; MR
MUHAMMED RAFIQ SPL GP
K.R.RAJKUMAR

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32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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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. 26440 OF 2023

PETITIONER/S:

M/S. ACHU TRADERS
11/1288, M. PUDUR, GOVINDAPURAM, PALAKKAD ,
REPRESENTED BY ITS MANAGING PARTNER, M. SHAJAHAN., PIN
- 678507

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

RESPONDENT/S:

- 1 THE DEPUTY COMMISSIONER
CENTRAL TAX AND CENTRAL EXCISE, PALAKKAD DIVISION,
METTUPALAYAM STREET, PALAKKAD, PIN - 678001
- 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

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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BY ADV ADV. P.G. JAYASHANKAR PGJ; ADVS.SREELAL
N.WARRIER; SRI P R SREEJITH; MR MUHAMMED RAFIQ SPL GP

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28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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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. 26487 OF 2023

PETITIONER/S:

BROTHERS CONSTRUCTIONS
PANACKATHOTTIYIL BUILDING, PATHINARANKANDOM, IDUKKI
DISTRICT, REPRESENTED BY ITS PROPRIETOR SRI. NOUSHAD
P.S, PIN - 685604

BY ADVS.
AJI V.DEV
JOSEPH P.S.
ALAN PRIYADARSHI DEV
S.SAJEEVAN
JOLLY SUNNY
SUSHA S.

RESPONDENT/S:

- 1 THE SUPRERINDENDENT
CENTRAL TAX & CENTRAL EXCISE, THODUPUZHA RANGE,
NEEROLIKKAL BUILDING, MANAKAD 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

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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SECRETARIAT, THIRUVANANTHAPURAM, PIN – 695001

ADVS.SREELAL N.WARRIER; SRI P R SREEJITH; MR MUHAMMED
RAFIQ SPL GP

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32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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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. 27705 OF 2023

PETITIONER/S:

CASCADE ENGINEERS INDIA

7/982-B, KALAPURAKKAL, KAKKANAND, ATHANI, ERNAKULAM -
REPRESENTED BY ITS PROPRIETOR SRI.SHIBU VARGHESE, PIN -
682030

BY ADVS.

AJI V.DEV

ALAN PRIYADARSHI DEV

S.SAJEEVAN

RESPONDENT/S:

- 1 THE STATE TAX OFFICER
TAX PAYER SERVICES CIRCLE, STATE G.S.T DEPARTMENT, CIVIL
STATION, KAKKANAD, ERNAKULAM, PIN - 682030
- 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 ADV SREEJITH P. R; ADVS.SREELAL N.WARRIER; MR

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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MUHAMMED RAFIQ SPL GP

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28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

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THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

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

WP(C) NO. 28315 OF 2023

PETITIONER/S:

VENUGOPAL. P.
AGED 53 YEARS
PROPRIETOR, ZEEMA AGENCIES, TEMPLE ROAD,
THIRUNAKKARA, KOTTAYAM., PIN - 686001

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

RESPONDENT/S:

- 1 THE STATE TAX OFFICER
TAX PAYER SERVICES CIRCLE, KOTTAYAM TOWN, STATE GST
DEPARTMENT, GST COMPLEX, KOTTAYAM., PIN - 686001
- 2 UNION OF INDIA
REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE,
MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK,
NEW DELHI., PIN - 110001
- 3 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI., PIN - 110001

BY ADV SREEJITH P. R; ADVS.SREELAL N.WARRIER; MR
MUHAMMED RAFIQ SPL GP

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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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. 28330 OF 2023

PETITIONER/S:

HASEENA.R.
AGED 37 YEARS
PROPRIETRIX, M/S. AYESHA MEDICALS, C.P-VIII/357, FIZAL
BUILDING. CHARUMOODU, CHUNAKKARA, MAVELIKKARA, PIN -
690505

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

RESPONDENT/S:

- 1 THE STATE TAX OFFICER
STATE GOODS & SERVICES TAX DEPARTMENT, MINI CIVIL
STATION, COURT ROAD, MAVELIKKARA, PIN - 690101
- 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 - 110 001,
REPRESENTED BY PRINCIPAL COMMISSIONER (GST), PIN -
110001
- 4 STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT.,

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

BY ADV SREEJITH P. R; ADVS.SREELAL N.WARRIER; SRI P R
SREEJITH; MR MUHAMMED RAFIQ SPL GP

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28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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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. 28539 OF 2023

PETITIONER/S:

M/S. LAVIA INFRA LIMITED
23/760, N.K. TOWER, KALLUVATHUKKAL, KOLLAM, KERALA
REPRESENTED BY ITS MANAGING DIRECTOR SATHEESAN, PIN -
691578

BY ADVS.
M.K.HAJARA
IZZUDIN K.M.

RESPONDENT/S:

- 1 THE SUPERINTENDENT OF CENTRAL GST & CENTRAL EXCISE
KOTTIYAM RANGE
ST. MARY'S BUILDING, KADAPPAKKADA, KOLLAM, PIN - 691008
- 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 STATE OF KERALA
REPRESENTED BY ITS SECRETARY TO TAXES, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001

ADVS.SREELAL N.WARRIER; SRI P R SREEJITH; MR MUHAMMED
RAFIQ SPL GP

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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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. 29448 OF 2023

PETITIONER/S:

M/S WOOD TECH PLY AND BOARDS
710 B, MUDICKAL, PERUMBAVOOR, ERNAKULAM, KERALA
REPRESENTED BY IT'S PROPRIETOR MR. MUHAMMED RIZWAN A
BASHEER, PIN - 683547

BY ADVS.
JOMTON F. PAYANKAN
K.LATHA

RESPONDENT/S:

- 1 THE ASST. COMMISSIONER OF CENTRAL TAX
HASSAN DIVISION, OFFICE OF THE ASSISTANT COMMISSIONER
OF CENTRAL TAX, VIJAYA NAGAR 2ND STAGE, D.M. HALLI,
HASSAN, KARNATAKA, PIN - 573201
- 2 THE PRINCIPAL COMMISSIONER OF CUSTOMS AND CENTRAL GST
OFFICE OF THE PRINCIPAL COMMISSIONERATE, CENTRAL
REVENUE BUILDING, ROOM NO.1, GROUND, I S PRESS RD,
KACHERIPADY, KOCHI, KERALA, PIN - 682018
- 3 SRI AJEESH
M/S HINDUSTHAN TRADERS, 314/300B, 1ST CROSS,
UMASHANKAR, SLP MD 16, BASAVANAHALLI, BALEGADDE,
KARNATAKA STATE, PIN - 573127

BY ADV SREEJITH P. R; ADVS.SREELAL N.WARRIER; SRI P R
SREEJITH; MR MUHAMMED RAFIQ SPL GP

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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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. 30193 OF 2023

PETITIONER/S:

M/S. SITHARA TRADING COMPANY
9-74, 75, ANCHALUMMOOD, THRIKKADAVOOR, KOLLAM,
REPRESENTED BY ITS MANAGING PARTNER, THAJUDEEN.H., PIN
- 691601

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

RESPONDENT/S:

- 1 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF CENTRAL GST & CENTRAL
EXCISE, KOLLAM CITY RANGE, ST. MARY'S BUILDING,
KADAPPAKKADA, KOLLAM, PIN - 691008
- 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

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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ADVS.SREELAL N.WARRIER; SRI P R SREEJITH; MR MUHAMMED
RAFIQ SPL GP

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024,
ALONG WITH WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON THE
SAME DAY DELIVERED THE FOLLOWING:

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26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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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. 31989 OF 2023

PETITIONER/S:

RAJANEESH KUMAR.R.

AGED 39 YEARS

PROPRIETOR, M/S. RAVI'S DIGITAL HUB, PUTHIYIDOM,
KAYAMKULAM , ALAPPUZHA DISTRICT, PIN - 690502

BY ADVS.

MEERA V.MENON

R.SREEJITH

K.KRISHNA

PARVATHY MENON

RESPONDENT/S:

- 1 THE STATE TAX OFFICER
STATE GOODS AND SERVICES TAX DEPARTMENT, MINI CIVIL
STATION, KAYAMKULAM , ALAPPUZHA DISTRICT, PIN - 690502
- 2 THE JOINT COMMISSIONER (APPEALS)-II
KERALA STATE GOODS AND SERVICES TAX DEPARTMENT,
KOLLAM, PIN - 691001
- 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

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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5 **STATE OF KERALA**
 REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT.,
 GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

BY ADV THOMAS MATHEW NELLIMOOTTIL; ADVS.SREELAL
N.WARRIER; SRI P R SREEJITH; MR MUHAMMED RAFIQ SPL GP

THIS WRIT PETITION (CIVIL) HAVING FINALLY EHARD ON 28.06.2024,
ALONG WITH WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON THE
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26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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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. 32077 OF 2023

PETITIONER/S:

PKK CONSTRUCTIONS,
T.C 25/1946, USHUS, SREEMOOLAM ROAD,
THIRUVANANTHAPURAM-695001. REPRESENTED BY ITS
MANAGING PARTNER, P.K KAMMEDKUTTY, AGED 65 YEARS, S/O
LATE MUHAMMED HAJI, KEEZHUPARAMB P.O., VIA AREACODE,
MALAPPURAM DISTRICT, PIN - 673369

BY ADVS.
K.I.SAGEER
MUHAMMED YASIL

RESPONDENT/S:

- 1 UNION OF INDIA,
REPRESENTED ITS REVENUE SECRETARY NORTH BLOCK, NEW
DELHI, PIN - 110001
- 2 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, NEW DELHI,
PIN - 110001
- 3 STATE OF KERALA,
REPRESENTED BY SECRETARY TAXES DEPARTMENT,
GOVERNMENT OF KERALA, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001
- 4 SUPERINTENDENT,
CENTRAL GST AND CENTRAL EXCISE STATUE RANGE, 3RD
FLOOR, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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5 SUPERINTENDENT ENGINEER,
HARBOUR ENGINEERING DEPARTMENT, NORTH CIRCLE,
PUTHIYANIRATHU, ELATHUR PO, KOZHIKODE, PIN - 673303

ADVS.SREELAL N.WARRIER; SRI P R SREEJITH; MR MUHAMMED
RAFIQ SPL GP

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024,
ALONG WITH WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON THE
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28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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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. 3223 OF 2024

PETITIONER/S:

MANDAKATHINGAL MADHAVAN SUNILKIUMAR
AGED 47 YEARS
11/107, PAREED HAJI BUILDINGS ORUMANAYUR MUTHAMMAVU
THRISSUR, PIN - 680001

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

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER
CENTRAL TAX & CENTRAL EXCISE THRISSUR DIVISION,
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

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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BY ADV KAVERY S THAMPI; ADVS.SREELAL N.WARRIER; SRI P R
SREEJITH; MR MUHAMMED RAFIQ SPL GP

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024,
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28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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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. 34982 OF 2023

PETITIONER/S:

DISTRICT LABOUR CONTRACT CO-OPERATIVE SOCIETY LTD, NO- I
701
X/676, DISTRICT VYAPARA BHAVAN BUILDING, CHERUTHONY,
IDUKKI, REPRESENTED BY IT'S SECRETARY SRI. JOBIN SCARIA,
PIN - 685602

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

RESPONDENT/S:

- 1 THE SUPERINTENDENT,
THODUPUZHA RANGE, CENTRAL TAX & CENTRAL EXCISE,
NEEROLILIKKAL BUILDING, MANAKKAD ROAD, THODUPUZHA,
IDUKKI, 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,

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

BY ADVS.

THOMAS MATHEW NELLIMOOTTIL

J.RAMKUMAR; ADVS.SREELAL N.WARRIER; SRI P R SREEJITH;

MR MUHAMMED RAFIQ SPL GP

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024,
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28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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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. 7884 OF 2024

PETITIONER/S:

HEMALATHA RANKA
AGED 61 YEARS
PROPRITRIX, RAJ DISTRIBUTORS, GROUND FLOOR, 40/134 T D
ROAD, ERNAKULAM, PIN - 682011

BY ADV TOMSON T.EMMANUEL

RESPONDENT/S:

- 1 STATE TAX OFFICER
STATE GST DEPARTMENT, TAX PAYER SERVICES CIRCLE
PANAMPILLY NAGAR, COCHIN., PIN - 682015
- 2 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NEW DELHI,
REPRESENTED BY ITS UNDER SECRETARY, PIN - 110023
- 3 STATE OF KERALA
REPRESENTED BY ITS SECRETARY, DEPARTMENT OF TAXES,
SECRETARIAT, THIRUVANANTHAPURAM., PIN - 695001
- 4 COMMISSIONER OF STATE TAX
STATE GOODS AND SERVICE TAX DEPARTMENT, 9TH FLOOR,
TAX TOWER, KILLIPALAM, KARAMANA P O;
THIRUVANANTHAPURAM., PIN - 695022

BY ADV Thanuja Roshan George; ADVS.SREELAL N.WARRIER;
SRI P R SREEJITH; MR MUHAMMED RAFIQ SPL GP

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024,
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26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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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. 42950 OF 2023

PETITIONER/S:

M. SAJAD, PROPRIETOR,
AGED 50 YEARS
M/S. AMS MARGIN FREE SUPER MARKET, A V STREET,
BALARAMAPURAM, THIRUVANANTHAPURAM, PIN - 695501

BY ADVS.
P.S.SOMAN
T.RADHAMONY

RESPONDENT/S:

- 1 SUPERINTENDENT, CENTRAL GST & CENTRAL EXCISE,
NEYYATTINKARA RANGE, 1ST FLOOR, APARNA BUILDING,
CONVENT ROAD, NEAR BUS STAND, NEYYATTINKARA,
THIRUVANANTHAPURAM, PIN - 695121
- 2 JOINT COMMISSIONER (APPEALS),
CENTRAL TAX, CENTRAL EXCISE & CUSTOMS, CENTRAL
REVENUE BUILDING, I.S. PRESS ROAD, KOCHI, PIN - 682018
- 3 THE UNION OF INDIA
REPRESENTED BY THE SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI-, PIN -
110001

BY ADVS. SREEJITH P. R
VISHNU RAJAGOPAL; ADVS.SREELAL N.WARRIER; SRI P R
SREEJITH; MR MUHAMMED RAFIQ SPL GP

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024,
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26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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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. 13133 OF 2024

PETITIONER/S:

BAR COUNCIL OF KERALA
BAR COUNCIL BHAVAN, HIGH COURT CAMPUS, ERNAKULAM
KOCHI REPRESENTED BY ITS HONY.SECRETARY SRI.JOSEPH
JOHN, PIN - 682031

BY ADVS.
ADITYA UNNIKRISHNAN
ANIL D. NAIR (SR.)

RESPONDENT/S:

THE ADDITIONAL COMMISSIONER
CENTRAL BOARD OF INDIRECT TAX AND CUSTOMS, OFFICE OF
THE COMMISSIONER OF CENTRAL TAX AND CENTRAL EXCISE,
CENTRAL REVENUE BUILDING, I.S.PRESS ROAD, KOCHI, PIN -
682018

BY P R SREEJITH

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024,
ALONG WITH WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON THE
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W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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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. 15175 OF 2024

PETITIONER/S:

VINODKUMAR
AGED 38 YEARS
S/O.SASIDHARAN PILLAI, PROPRIETOR, SREEKRISHNA
COMMUNICATIONS, 3/495, CHENANKARA MUKKU,
THEVALAKKARA, PADINJATTUMKARA, KOLLAM-690524,
RESIDING AT VAZHATTA HOUSE, PALAKKAL, THEVALAKKARA.,
PIN - 690524

BY ADVS.
T.S.HARIKUMAR
P.B.SAHASRANAMAN

RESPONDENT/S:

- 1 THE UNION OF INDIA
REPRESENTED BY THE SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI, PIN -
110001
- 2 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE, NEW DELHI, REPRESENTED BY ITS
CHAIRMAN, PIN - 110001
- 3 STATE OF KERALA
REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES,
SECRETARIAT, THIRUVANANTHAPURAM-695001, PIN - 695001
- 4 STATE OF KERALA
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM., PIN - 690502

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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- 5 **STATE OF KERALA**
OFFICE OF THE JOINT COMMISSIONER, TAX PAYER SERVICES,
GOODS AND SERVICES TAX DEPARTMENT, ASRAMAM P.O,
KOLLAM-691002, PIN - 691002

- 6 **STATE OF KERALA**
OFFICE OF THE ASSISTANT COMMISSIONER, STATE GOODS AND
SERVICES TAX DEPARTMENT, KARUNAGAPPALLY, KOLLAM-,
PIN - 690518

- 7 **STATE OF KERALA**
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND
CENTRAL EXCISE, KARUNAGAPPALLY RANGE, 1ST FLOOR,
SIVAM, EAST OF KSRTC BUS STAND, KARUNAGAPPALLY,
KOLLAM, PIN - 690518

ADVS.SREELAL N.WARRIER; SRI P R SREEJITH; MR MUHAMMED
RAFIQ SPL GP

THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024,
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28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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J U D G M E N T

**[WP(C) Nos.24344/2023, 1660/2024, 25951/2023,
26440/2023, 26487/2023, 27705/2023, 28315/2023,
28330/2023, 28539/2023, 29448/2023, 30193/2023,
31989/2023, 32077/2023, 3223/2024, 34982/2023,
7884/2024, 42950/2023, 13133/2024, 15175/2024]**

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. Similar

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023, 26487/2023, 27705/2023, 28315/2023, 28330/2023, 28539/2023, 29448/2023, 30193/2023, 31989/2023, 32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023, 13133/2024, 15175/2024

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questions of facts and law involved in these writ petitions were decided by judgment dated 04.06.2024 in W.P.(C) Nos.31559/2019 and connected matters

2. The operative portion of the judgment reads as follows:

“99. The Government had realized the difficulty in the initial rollout 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

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023, 26487/2023, 27705/2023, 28315/2023, 28330/2023, 28539/2023, 29448/2023, 30193/2023, 31989/2023, 32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023, 13133/2024, 15175/2024

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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

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023, 26487/2023, 27705/2023, 28315/2023, 28330/2023, 28539/2023, 29448/2023, 30193/2023, 31989/2023, 32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023, 13133/2024, 15175/2024

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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

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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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.

Sd/-

DINESH KUMAR SINGH

JUDGE

jjj

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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APPENDIX OF WP(C) 1660/2024

PETITIONER EXHIBITS

Exhibit P1	COPY OF ORDER IN FORM GST DRC-07 ISSUED BY THE 1ST REDSPONDENT DTD. 30-12-2023
Exhibit P2	COPY OF ORDER IN WPC NO. 31157/2022 OF THIS HON'BLE COURT DTD. 30-09-2022

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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APPENDIX OF WP(C) 25951/2023

PETITIONER EXHIBITS

Exhibit P1

**TRUE COPY OF THE PROCEEDINGS DATED 16.05.2023
BEARING ORDER-IN-ORIGINAL NO. 01/2023-GST-
MNR PASSED U/S.73 OF THE GST ACTS PERTAINING
TO THE YEAR 2018-19**

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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APPENDIX OF WP(C) 26440/2023

PETITIONER EXHIBITS

Exhibit P1	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DTD. 18-07-2023
Exhibit P2	COPY OF ORDER IN WPC NO. 31157/2022 OF THIS HON,BLE COURT DTD. 30-09-2022

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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APPENDIX OF WP(C) 26487/2023

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE PROCEEDINGS PASSED U/S. 73 OF THE GST ACTS FOR 2018-19 DATED: 23-08-2022
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Exhibit P1(a)	TRUE COPY OF THE SUMMERY OF THE ORDER ISSUED IN FORM GST DRC-07 FOR 2018-19 DATED: 25-08-2022
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W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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APPENDIX OF WP(C) 27705/2023

PETITIONER EXHIBITS

Exhibit P1

**TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED
U/S. 73 OF THE GST ACTS FOR 2017-18 DATED:
21.07.2023**

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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APPENDIX OF WP(C) 28315/2023

PETITIONER EXHIBITS

Exhibit P1 **A COPY OF THE NOTICE DATED 18-07-2023 ISSUED
BY THE 1ST RESPONDENT.**

Exhibit P2 **A COPY OF THE INTERIM ORDER DATED 07-08-2023
PASSED BY THIS HON'BLE COURT IN WP(C) NO.25562
OF 2023**

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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APPENDIX OF WP(C) 28330/2023

PETITIONER EXHIBITS

Exhibit P1	COPY OF SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 05-01-2022
Exhibit P2	COPY OF ORDER IN WPC NO. 30146/2022 OF THIS HON'BLE COURT DTD. 23-09-2022

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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APPENDIX OF WP(C) 28539/2023

PETITIONER EXHIBITS

Exhibit P1	A TRUE COPY OF THE NOTICE SO ISSUED IN FORM GST ASMT-10 PERTAINING TO THE YEAR 2018-19 DATED. 30.01.2023
Exhibit P2	TRUE COPY OF THE INTERIM REPLY FILED BY THE PETITIONER DATED 15.03.2023
Exhibit P3	TRUE COPY OF THE RESPONSE ISSUED BY THE RESPONDENT TO THE INTERIM REPLY SUBMITTED BY THE PETITIONER DATED 17.03.2023
Exhibit P4	TRUE COPY OF THE NOTICE IN FORM GST DRC-01A DATED 19.07.2023

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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APPENDIX OF WP(C) 29448/2023

PETITIONER EXHIBITS

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|--------------------|---|
| Exhibit P1 | TRUE COPY OF THE DEMAND NOTICE DATED 31-5-2023 IN FORM GST DRC-(13) (SEE RULE 145 (1), NOTICE TO A THIRD PERSON UNDER SECTION 79 (1) (C) ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER |
| Exhibit P2 | TRUE COPY OF THE ELECTRONIC CREDIT LEDGER OF THE PETITIONER FOR THE PERIOD: FROM 01/11/2022 TO -31/05/2023 |
| Exhibit P 3 | THE TRUE COPY OF THE STAY ORDER IN W.P (C) 40330 OF 2022 DATED 30TH DAY OF JANUARY 2023 |

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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APPENDIX OF WP(C) 30193/2023

PETITIONER EXHIBITS

Exhibit 1 **COPY OF ORDER NO. 14/2022-23/GST (SUPDT)
ISSUED BY THE 1ST RESPONDENT DTD. 13-03-2023**

Exhibit P2 **COPY OF ORDER IN WPC NO. 31157/22 OF THIS
HON'BLE COURT DTD. 30-09-2022**

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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APPENDIX OF WP(C) 31989/2023

PETITIONER EXHIBITS

Exhibit P1	COPY OF ORDER ISSUEDBY THE 1ST RESPONDENT FOR THE YEAR 2017-18 DTD. 05-02-2022
Exhibit P2	COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DTD. 20-05-2022
Exhibit P3	COPY OF ORDER ISSUED BY THE 2ND RESPONDEMNT DTD. 10-07-2022
Exhibit P4	RECTIFICATION REQUEST FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DTD. 28-11-2022

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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APPENDIX OF WP(C) 32077/2023

PETITIONER EXHIBITS

Exhibit P1	A TRUE COPY OF THE AGREEMENT NO.H.E.D(N.C)25/2016-2017 ENTERED BETWEEN THE PETITIONER AND THE 5TH RESPONDENT
Exhibit P2	A TRUE COPY OF THE ORDER NO.D2/120/2016 SE DATED 09.09.2016 OF THE 5TH RESPONDENT
Exhibit P3	A TRUE COPY OF THE LETTER DATED 19.08.2016 OF THE 5TH RESPONDENT
Exhibit P4	A TRUE COPY OF THE INVOICE DATED 03.05.2017 FOR THE MONTH OF MARCH,2017
Exhibit P5	A TRUE COPY OF THE INVOICE DATED 03.05.2017 FOR THE MONTH OF APRIL,2017
Exhibit P6	A TRUE COPY OF THE INVOICE DATED 01.12.2017 FOR THE MONTH OF NOVEMBER,2017
Exhibit P7	A TRUE COPY OF THE INVOICE DATED 31.08.2018 FROM 24TH JUNE 2017 TO 19TH OCTOBER 2017
Exhibit P8	A TRUE COPY OF THE ORDER DATED 17.08.2023 OF THE 4TH RESPONDENT
Exhibit P9	TRUE COPY OF THE NOTIFICATION NO.49/2019 CENTRAL TAX DATED 9.10.2019
Exhibit P10	TRUE COPY OF THE NOTIFICATION NO 75/2019 CENTRAL TAX DATED 26.12.2019.

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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APPENDIX OF WP(C) 3223/2024

PETITIONER EXHIBITS

Exhibit P1	COPY OF SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2018-19 DTD. 21-12- 2023
Exhibit P2	COPY OF ORDER IN WPC NO. 29479/22 OF THIS HON'BLE COURT DTD. 16-09-2022

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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APPENDIX OF WP(C) 34982/2023

PETITIONER EXHIBITS

Exhibit P1

**TRUE COPY OF THE PROCEEDINGS PASSED U/S. 73 OF
THE GST ACTS FOR 2018-19 DATED: 11.08.2022**

Exhibit P2

**TRUE COPY OF THE REVENUE RECOVERY NOTICE
ISSUED FOR THE YEAR 2018-19 DATED: 16.05.2023**

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023, 26487/2023, 27705/2023, 28315/2023, 28330/2023, 28539/2023, 29448/2023, 30193/2023, 31989/2023, 32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023, 13133/2024, 15175/2024

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APPENDIX OF WP(C) 7884/2024

PETITIONER EXHIBITS

- | | |
|--------------------|---|
| Exhibit P1 | TRUE COPY OF GSTR 1 AND GSTR-3B MONTHLY ONLINE RETURNS SUBMITTED FOR THE MONTHS JULY 2017 TO MARCH 2018. |
| Exhibit P2 | TRUE COPY OF SHOW CAUSE NOTICE DATED 26.09.2023 ISSUED U/S.73(1) OF THE GST ACT BY 1ST RESPONDENT. |
| Exhibit P3 | TRUE COPY OF REPLY DATED 25.10.2023 SUBMITTED BEFORE 1ST RESPONDENT, AGAINST EXT P2 SHOW CAUSE NOTICE. |
| Exhibit P4 | TRUE COPY OF ONLINE ORDER DATED 22.12.2023 ALONG WITH DRC-07 ISSUED BY 1ST RESPONDENT. |
| Exhibit P5 | TRUE COPY OF ONLINE RECTIFICATION DATED 31.01.2024 SUBMITTED BEFORE 1ST RESPONDENT AGAINST EXT P4 ORDER. |
| Exhibit P6 | TRUE COPY OF ORDER DATED 'NIL', IN REJECTING EXT P5 APPLICATION, ISSUED TO PETITIONER BY 1ST RESPONDENT. |
| Exhibit P7 | TRUE COPY OF THE COPY OF THE PRESS RELEASE DATED 04.05.2018 ISSUED BY THE CBIC. |
| Exhibit P8 | TRUE COPY OF THE PRESS RELEASE DATED 18.10.2018 ISSUED BY THE CBIC. |
| Exhibit P9 | TRUE COPY OF THE CIRCULAR BEARING NO.123/42/2019-GST DATED 11.11.2019 ISSUED BY THE MINISTRY OF FINANCE, GOVERNMENT OF INDIA. |
| Exhibit P10 | TRUE COPY OF JUDGMENT OF THE HON'BLE MADRAS HIGH COURT IN W.P(MD). 2127/2021 (M/S. D.Y. BEATHEL ENTERPRISES VERSUS THE STATE TAX OFFICER (DATA CELL), (INVESTIGATION WING) |

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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COMMERCIAL TAX BUILDINGS, TIRUNELVELI).

Exhibit P11

**TRUE COPY OF INTERIM ORDER DATED 04.07.2022 IN
WP(C) NO. 21545 OF 2022, PASSED BY THIS HON'BLE
COURT IN SIMILAR SET OF FACT.**

Exhibit P12

**TRUE COPY OF JUDGMENT DATED 12.09.2023 IN
WP(C) NO. 29769 OF 2023, PASSED BY THIS HON'BLE
COURT IN SIMILAR SET OF FACT.**

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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APPENDIX OF WP(C) 42950/2023

PETITIONER EXHIBITS

Exhibit 1	TRUE COPY OF THE ORDER IN ORIGINAL NO. 03/2021 22/GST-SUPDT(NYY) DATED 15-03-2022 PASSED BY THE 1ST RESPONDENT
Exhibit P2	TRUE COPY OF THE ORDER IN APPEAL NO. TVM-GST- 000-APP-174-2023-JC DATED 26-06-2023 PASSED BY THE 2ND RESPONDENT.

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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APPENDIX OF WP(C) 13133/2024

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF SHOW CAUSE NOTICE NO. 9/2022-23 DATED 22.4.2022
Exhibit P2	TRUE COPY OF SHOW CAUSE NOTICE NO.21/23-24 DATED 12.9.2023
Exhibit P3	TRUE COPY OF REPLY DATED 9.11.2023
Exhibit P4	TRUE `COPY OF REPLY DATED 28.11.2023
Exhibit P5	TRUE COPY OF LETTER DATED 26.12.2023
Exhibit P6	TRUE COPY OF ORDER -IN-ORIGINAL NO.36/2023- 24/GST(ADC)PASSED BY THE RESPONDENT DATED 29.12.2023

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023,
26487/2023, 27705/2023, 28315/2023, 28330/2023,
28539/2023, 29448/2023, 30193/2023, 31989/2023,
32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023,
13133/2024, 15175/2024

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APPENDIX OF WP(C) 15175/2024

PETITIONER EXHIBITS

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|---------------------|--|
| Exhibit P.1 | THE TRUE PHOTOSTAT OF THE ORDER UNDER SECTION 73 OF THE 7TH RESPONDENT, DATED 14-05-2023 |
| Exhibit P.2 | THE TRUE PHOTOSTAT OF THE DEMAND NOTICE ISSUED BY THE 7TH RESPONDENT, DATED 17-05-2023 |
| Exhibit P. 3 | THE TRUE PHOTOSTAT COPY OF THE NOTICE OF THE 5TH RESPONDENT ADDRESSED TO THE PETITIONER DATED 08-01-2024 ALONG WITH ITS ENGLISH TRANSLATION |

W.P.(C) No. 24344/2023, 1660/2024, 25951/2023, 26440/2023, 26487/2023, 27705/2023, 28315/2023, 28330/2023, 28539/2023, 29448/2023, 30193/2023, 31989/2023, 32077/2023, 3223/2024, 34982/2023, 7884/2024, 42950/2023, 13133/2024, 15175/2024

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APPENDIX OF WP(C) 24344/2023

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE & ITS ANNEXURE ISSUED BY THE RESPONDENT TO THE PETITIONER DATED 25.05.2022
Exhibit P2	TRUE COPY OF THE REPLY DATED 24TH DAY OF JUNE 2022 FILED BY THE PETITIONER BEFORE THE FIRST RESPONDENT
Exhibit P3	TRUE COPY OF THE AUTHORIZATION DATED 6-06-2022 GIVEN BY THE PETITIONER TO THEIR AUTHORIZED CHARTERED ACCOUNTANT WHICH WAS ACKNOWLEDGED BY THE FIRST RESPONDENT
Exhibit P4	TRUE COPY OF ASSESSMENT ORDER IN DRC 07 DATED 21-06-2023 FOR THE YEAR 2017- 2018 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER
Exhibit P4(a)	TRUE COPY OF DEMAND ORDER UNDER SECTION 73 DATED 24-06-2023 FOR THE YEAR 2017-2018 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER
Exhibit P5	TRUE COPY OF THE REMINDER DATED 23R05-2023 BY GRANTING THE DATE TO SUBMIT REPLY WITHIN 31-05-2023
Exhibit P6	TRUE COPY OF A CIRCULAR NO.183/15/2022-GST, DT. 27TH DECEMBER 2022
Exhibit P7	TRUE COPY OF RECTIFICATION APPLICATION UNDER SECTION 161 OF THE CGST ACT 2017 FILED BY THE PETITIONER BEFORE THE FIRST RESPONDENT
Exhibit P7(a)	TRUE COPY OF THE RECTIFICATION REJECTION ORDER DATED 12-07-2023 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER