N.Satheeshkumar, vs State of Kerala,

N.Satheeshkumar, vs State of Kerala,

SooperKanoon Citation : sooperkanoon.com/1276977

Court : Kerala

Decided On : Apr-10-2025

Judge : Honourable Mr.Justice Mohammed Nias C.P.

Appeal No. : WP(C)/254/2019

Appellant : N.Satheeshkumar,

Respondent : State of Kerala,

Judgement :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE MOHAMMED NIAS C.P. THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947 WP(C) NO. 34398 OF 2017 PETITIONER: PARAYS HOLIDAY HOTELS PVT. LTD, REP.BY ITS DIRECTOR, ANE JOSE, T.B.JUNCTION, MUVATTUPUZHA, ERNAKULAM, KERALA. ADVS. M/S.SAIBY JOSE KIDANGOOR & K.ANAND RESPONDENTS: 1 STATE OF KERALA, REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 2 THE EXCISE COMMISSIONER, THIRUVANANTHAPURAM, KERALA - 695 001. 3 DEPUTY COMMISSIONER OF EXCISE, ERNAKULAM - 682018.

SMT.SURYA BINOY, SENIOR GOVERNMENT PLEADER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 2.04.2025, ALONG WITH WP(C).NOS.10234/2018, 10263/2018, 10.4.2025 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE MOHAMMED NIAS C.P. THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947 WP(C) NO. 10234 OF 2018 PETITIONER: BROAD BEAN HOTEL, REP. BY ITS MANAGING DIRECTOR, K K MOHANDAS, NH BYPASS OPP KSEB, VYTTILA, KOCHI - 682 019. BY ADVS. M/S.BENNY ANTONY PAREL, K.ANAND & SAIBY JOSE KIDANGOOR RESPONDENTS: 1 STATE OF KERALA, REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 2 THE EXCISE COMMISSIONER, THIRUVANANTHAPURAM, KERALA - 695 001. 3 DEPUTY COMMISSIONER OF EXCISE, ERNAKULAM - 682 017. SMT.SURYA BINOY, SENIOR GOVERNMENT PLEADER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 2.4.2025, ALONG WITH WP(C).NOS.34398/2017,10263/2018, 10.4.2025 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE MOHAMMED NIAS C.P. THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947 WP(C) NO. 10263 OF 2018 PETITIONERS:

1 CHOLA HUTS, NEDUMKANDAM P.O., IDUKKI DISTRICT, REPRESENTED BY ITS MANAGING PARTNER KURUVILA AUGUSTINE, AGED 50 YEARS, S/O. AUGUSTINE (LATE). 2 KURUVILA AUGUSTINE, AGED 50 YEARS S/O. AUGUSTINE (LATE), KACHIRAMATTOM HOUSE, VELLAYAMKUDY P.O., KATTAPPANA,

IDUKKI DISTRICT, NOW RESIDING AT KACHIRAMATTOM HOUSE, PULIKKILLAM WEST ROAD, KAKKANAD WEST P.O., ERNAKULAM DISTRICT - 682 030. BY ADVS. M/S.M.G.KARTHIKEYAN & NIREESH MATHEW

RESPONDENTS: 1 THE STATE OF KERALA, REPRESENTED BY SECRETARY, TAXES (A) DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 2 THE EXCISE COMMISSIONER, COMMISSIONERATE OF EXCISE, THIRUVANANTHAPURAM - 695033. 3 THE DEPUTY COMMISSIONER OF EXCISE, IDUKKI, OFFICE AT THODUPUZHA - 685 684. 4 THE CIRCLE INSPECTOR OF EXCISE UDUMBANCHOLA, NEDUMKANDAM P.O., IDUKKI DISTRICT - 695 541. SMT.SURYA BINOY, SENIOR GOVERNMENT PLEADER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 2.4.2025, ALONG WITH WP(C).NOS.34398/2017, 10234/2018, 10.4.2025 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE MOHAMMED NIAS C.P. THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947 WP(C) NO. 10308 OF 2018 PETITIONER: ROJAN CHACKO, EXECUTIVE DIRECTOR, HIGHWAY GARDEN DRIVE IN (P) LTD., BYPASS ROAD, PADIVATTOM, KOCHI-682 024. BY ADVS. M/S.ROY CHACKO, P.S.GEORGE & K.C.VINCENT RESPONDENTS: 1 THE STATE OF KERALA, REPRESENTED BY THE CHIEF SECRETARY TO GOVERNMENT, THIRUVANANTHAPURAM-695 001. 2 THE COMMISSIONER OF EXCISE, EXCISE DEPARTMENT, THIRUVANANTHAPURAM-695 001. 3 THE DEPUTY COMMISSIONER OF EXCISE, ERNAKULAM-682 031. SMT.SURYA BINOY, SENIOR GOVERNMENT PLEADER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 2.4.2025, ALONG WITH WP(C).NOS.34398/2017, 10234/2018, 10.4.2025 DELIVERED THE

FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE MOHAMMED NIAS C.P. THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947 WP(C) NO. 22084 OF 2018 PETITIONER: M/S.HOTEL CLOUD 9, REP. BY ITS MANAGING PARTNER, M C JOSEPH, BYEPASS ROAD, KOTHAMANGALAM. BY ADVS. M/S.BENNY ANTONY PAREL, K.ANAND, PRINCY JOSEPH & SAIBY JOSE KIDANGOOR RESPONDENTS: 1 STATE OF KERALA, REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 2 THE EXCISE COMMISSIONER, THIRUVANANTHAPURAM, KERALA - 695 001. 3 DEPUTY COMMISSIONER OF EXCISE, ERNAKULAM - 682 018. SMT.SURYA BINOY, SENIOR GOVERNMENT PLEADER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 2.4.2025, ALONG WITH WP(C).NOS.34398/2017, 10234/2018, 10.4.2025 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE MOHAMMED NIAS C.P. THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947 WP(C) NO. 254 OF 2019 PETITIONER: N.SATHEESHKUMAR, AGED 55 YEARS, S/O.NARAYANAN, POROPRIETOR, KUMAR PALACE, T.B.JUNCTION, PUNALUR, KOLLAM DISTRICT. ADVS. M/S.M.G.KARTHIKEYAN & NIREESH MATHEW RESPONDENTS: 1 STATE OF KERALA, REPRESENTED BY SECRETARY, TAXES (A) DEPARTMENT, GOVT. SECRETARIAT, THIRUVANANTHAPURAM-695001. 2 THE EXCISE COMMISSIONER, COMMISSIONER OF EXCISE, THIRUVANANTHAPRUAM-695033. 3 THE DEPUTY COMMISSIONER OF EXCISE, KOLLAM-691001. SMT.SURYA BINOY, SENIOR GOVERNMENT PLEADER THIS WRIT PETITION (CIVIL)

HAVING BEEN FINALLY HEARD ON 2.4.2025, ALONG WITH WP(C).NOS.34398/2017, 10234/2018, 10.4.2025 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE MOHAMMED NIAS C.P. THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947 WP(C) NO. 3150 OF 2021 PETITIONER: MANJU RAJEEV, AGED 45 YEARS, W/O V.K.RAJEEV, KUMARAKOM HERITAGE, ACHINAKOM, VAIKKOM, KOTTAYAM-686 144. BY ADVS. M/S.P.B.SAHASRANAMAN, T.S.HARIKUMAR & G.N.DEEPA RESPONDENTS: 1 STATE OF KERALA, REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT, SECRETARIAT BUILDING, THIRUVANANTHAPURAM-695 001. 2 THE EXCISE COMMISSIONER, EXCISE COMMISSIONERATE, VIKAS BHAVAN P.O.NANDAVANAM, THIRUVANANTHAPURAM-695 033. SMT.SURYA BINOY, SENIOR GOVERNMENT PLEADER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 2.4.2025, ALONG WITH WP(C).NOS.34398/2017, 10234/2018, 10.4.2025 DELIVERED THE FOLLOWING:

MOHAMMED NIAS C. P. , J.

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W. P. (C) Nos. 34398 of 2017, 10234, 10263, 10308, 22084 of 2018, 254 of 2019 & 3150 of 2021
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Dated this the 10th day of April, 2025

JUDGMENT

WP(C) No. 34398/2017 is filed by Parays Holiday Hotels Pvt. Ltd., WP(C) No. 10234/2018 by Broad Bean Hotel, WP(C) No. 10263/2018 by Chola Huts, WP(C) No. 22084/2018 by Hotel Cloud-9 and WP(C) No. 254/2019 by N.Satheeshkumar, seeking refund of an amount of Rs. 4,20,000/- each, paid on 31.3.2017, 28.3.2017, 29.3.2017, 28.3.2017, and 29.3.2017 respectively, towards the renewal of the FL-11 licence issued for the privilege of possession and vending of Beer/Wine for consumption in the premises, for the licensing year 2017-2018. WP(C) No. 10308/2018 is filed by Rojan Chacko, who paid Rs.4,70,000/- for the renewal of the FL-11 licence for the year 2017-2018.

2. The refund is claimed on the ground that the said licences were

neither renewed nor rendered operational in the Abkari Year 2017-2018, owing to the embargo imposed by the Honble Supreme Court in The State of Tamil Nadu & Ors. v. K.Balu & Anr. [(2017) 2 SCC 281], wherein a nationwide prohibition was placed on the issuance and renewal of liquor licences- including FL-11 licences-for establishments situated within 500 metres of National or State Highways.

3. Subsequently, the Honble Supreme Court, in Arrive Safe Society of

Chandigarh v. Union Territory of Chandigarh & Anr. [(2018) 13 SCC 133], clarified that such prohibition would not apply to establishments located within municipal or urban limits, even if the roads abutting such establishments were technically classified as highways. Pursuant to the said clarification, and in light of the policy revision introduced by the Government of Kerala vide G.O. (MS) No.43/2017/TD dated 13.6.2017, whereby 3-star and 4-star classified hotels were permitted to obtain FL-3 licences. The petitioners availed the benefit of the revised policy and remitted an amount around Rs.28,80,000/- towards FL-3 licence fees, which were duly accepted by the authorities and corresponding licences were issued.

4. The petitioners contend that the respondents, even after accepting

the licence fee, neither renewed the FL-11 licence nor permitted the petitioner to conduct the FL-11 licence (vending of beer/wine) even for a day during the Abkari Year 2017-2018. The petitioners contended that the respondents are duty-bound to give back the amount or transfer the licence

fee accepted from the petitioners. It is also contended that the respondents ought to have refunded the FL-11 licence amount to the petitioners immediately on the date when the petitioners remitted the licence fee for renewing the petitioners' FL-3 licence. Despite repeated requests and representations made to the 3rd respondent, to refund/adjust the said amount paid for the FL-11 licence renewal, the same was not allowed. It is argued that it is not on account of any fault of the petitioners that they were disabled from conducting the FL-11 licence beer/wine parlour. The petitioners were precluded from conducting the same because of the

judgment of the Apex Court, and in the said circumstances, the respondents

are not justified in refusing a refund/adjustment of the amounts.

5. The petitioner in WP(C) No. 3150/2021 contends that she had

remitted an amount of Rs. 32,30,000/- towards renewal of the FL-3 licence for the Abkari Year 2020-2021, which included Rs.30,00,000/- as licence fee and Rs. 2,30,000/- towards service charges in special areas. However, due to the outbreak of the COVID-19 pandemic and the consequent lockdown imposed across the State with effect from 31.3.2020, the petitioner was unable to operate the Bar till 22.12.2020. It is the specific grievance of the petitioner that although the licence was renewed on 31.5.2020, she was effectively

deprived of the right to conduct business for a substantial portion of the licence period. The petitioner further submits that she was made to believe that, pursuant to the amendment to the FL Rules dated 14.5.2020 introducing Rule 3(3E), the retail sale of liquor would be permitted through separate counters within the licensed premises. In the above circumstances, the petitioner claims a refund of the excess amount of the FL-3 licence fee collected from the petitioner for the period from 1.6.2020 to 21.12.2020 or adjust it towards the licence fee payable in the event of the FL-3 licence is being renewed. It is also contended that the respondents have no right to retain the licence fee collected from the petitioner for the period from 1.6.2020 to 22.12.2020 without allowing her to open the Bar.

6. The respondents submit that pursuant to the directions issued by the

Honble Supreme Court in the order dated 11.7.2017 in Arrive Safe Society of Chandigarh's case supra, the applications of the petitioners for renewal of FL-11 licences were duly considered and allowed, with appropriate orders issued, as evidenced by Annexure R1(a) and similar documents. It is submitted that the amounts remitted by the petitioners towards renewal, even where initially found defective, were credited to the Government Exchequer, and the renewal certificates were accordingly issued. Thereafter, based on the change

in Abkari Policy vide G.O. (Ms) No. 43/2017/TD dated 13.6.2017, which permitted the grant of FL-3 licences to hotels having 3-star and 4-star classifications, the petitioners submitted applications for FL-3 licences.

7. The respondents also contend that under Rule 15 of the Foreign

Liquor Rules, it is legally permissible for the same person to hold two or more licences under the FL Rules within the same locality, and accordingly, the petitioners were eligible for both FL-11 and FL-3 licences. The respondents further submitted that the actions taken were strictly in accordance with the prevailing statutory framework, Government policy, and applicable rules. In G.O.(Rt)No. 967/2022/TAXES dated 16.12.2022, it is provided that, as per Rule 14A of Foreign Liquor Rules, the licences under Rule 13B are granted for a financial year, and the full annual fee of the licence shall be paid and the licence shall expire at the end of that financial year. There is no provision in the Foreign Liquor Rules or the Abkari Act for the refund of the amount remitted as a licence fee. The petitioner is also aware of the provisions of the FL Rules while applying for the licence. Since the licences under Rule 13B are granted for a financial year, and full annual fee of the licence shall be paid, and the licence shall expire at the end of the financial year, no refund is possible as there is no such provision stipulated in the rules.

8. Heard the learned counsel appearing on both sides.

9. It is not in dispute that the Government had collected the licence fee

from the petitioners for the Abkari Year in question. It is also not in dispute that the petitioners could not use the licence or function even for a single day for no fault of theirs. In the absence of a case for the respondents that the petitioners did not do business of their own volition, but admittedly for reasons beyond their control, the rejection of their request seeking a refund is unjustifiable.

10. The Hon'ble Supreme Court, while considering a similar issue in Chitra v. State of Kerala (2015 (3) KLT 956 (SC)) held as follows:

> 5. ....We hold that a party is entitled to seek a remission in the payment of license fee if it is precluded from transacting business on the strength of that license because of factors and reasons extraneous to it and/or if it granted the license on the direction of a Court for only a portion of the financial year.

xxxx xxxx xxxx xxxx

8. ....there was no third-party interference or intervention which led to the

non-utilization of that license for the previous portion of that year; it may be reiterated that the Appellant cannot be held responsible in any way for the non-utilization of the license up to the date it was eventually renewed.

11. This was again followed by the Division Bench of this Court in State of Kerala v. M/A.Yesar Regency (W.A.No. 328/2016) as follows:

> 11. .... a party would be entitled to seek remission in payment of license fee if he was precluded from transacting business on the strength of the license due to factors and reasons extraneous to it and also in cases where the license was granted on the direction of the Court for the only a portion of the financial year.

12. In view of the above facts, the State while dealing with a citizen,

should not ordinarily rely on technicalities and when it finds the case of the citizen is a just one, even though legal defences may be open to it, it must act, as has been said by eminent judges as an honest person [Please see in this connection the judgment of the High Court of Bombay in Firm Kaluram Sitaram v. The Dominion of India, 1953 SCC OnLine Bom 39]. It is also to be noted that the argument of the respondent, that, in the absence of a statutory provision, a person cannot claim a refund or that the State can retain an undue benefit, also cannot be accepted. [Please see in this connection the judgment of Hon'ble Supreme Court in Sahakari Khand Udyog Mandal Ltd. v. Commissioner of Central Excise & Customs, (2005) 3 SCC 738].

13. In the result, the writ petitions are allowed. There will be a direction to the competent among the respondents to consider the request for refund

of the licence fee paid for the Abkari Year 2017-2018 by the petitioners in WP(C) Nos. 34398 of 2017, 10234, 10263, 10308, 22084 of 2018, 254 of 2019 and for the Abkari Year 2020-2021 by the petitioner in WP(C). No. 3150 of 2021, or adjust towards the future licence fee payable by the petitioners, in the light of the above-mentioned observations. Appropriate decisions/orders shall be passed within three months from the date of receipt of a copy of this

judgment.

The writ petitions are allowed as above. Sd/- MOHAMMED NIAS C. P., JUDGE MMG APPENDIX OF WP(C).NO.34398/2017 PETITIONER'S EXHIBITS: EXHIBIT-P1: TRUE COPY OF THE FL-11 LICENCE NO.164/2016- 17. EXHIBIT-P2: TRUE COPY OF THE APPLICATION SUMMARY DATED 31.03.2017. EXHIBIT-P3: TRUE COPY OF THE APPLICATION SUMMARY DATED 28.08.2017. EXHIBIT-P4: TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER TO THE 3RD RESPONDENT DATED 08.09.2017.

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EXHIBIT-P5                                TRUE COPY OF THE INSPECTION R
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REGISTER RESPONDENTS' ANNEXURES: ANNEXURE R1(A) TRUE COPY OF THE ORDER NO. GO(RT)NO.967/2022/TAXES DATED 16.12.2022 EXHIBIT R1(A) TRUE PHOTOCOPY OF THE RENEWAL CERTIFICATE DATED 26.08.2017 PERTAINING TO THE FL 11 LICENCE OF THE PETITIONER.

EXHIBIT R1(B) TRUE PHOTOCOPY OF THE DEFACED E-CHALAN CERTIFICATE DATED 26.08.2017 PERTAINING TO THE FL 11 LICENCE OF THE PETITIONER. APPENDIX OF WP(C).NO.10234/2018 PETITIONER'S EXHIBITS: EXHIBIT P1 TRUE COPY OF THE FL-11 LICENCE NO: EXHIBIT P2 TRUE COPY OF THE APPLICATION ACKNOWLEDGEMENT DATED 28.03.2017. EXHIBIT P3 TRUE COPY OF THE ACKNOWLEDGEMENT RECEIPT DATED 29.08.2017. EXHIBIT P4 TRUE COPY OF THE REPRESENTATION DATED 21.02.2018 SUBMITTED BY THE PETITIONER TO THE 3RD RESPONDENT. RESPONDENTS' ANNEXURES: ANNUXURE R1(A) TRUE COPY OF THE ORDER NO. GO(RT) NO. EXHIBIT R3(A) A TRUE PHOTOCOPY OF THE RENEWAL CERTIFICATE DATED 26.08.2017 PERTAINING TO THE FL 11 LICENCE OF THE PETITIONER EXHIBIT R3(B) A TRUE PHOTOCOPY OF THE DEFACED E-CHALAN CERTIFICATE DATED 26.08.2017 PERTAINING TO THE FL 11 LICENCE OF THE PETITIONER. APPENDIX OF WP(C).NO.10263/2018 PETITIONERS' EXHIBITS: EXHIBIT P1: PHOTOCOPY OF THE FL-11 LICENSE NO. IDK-19 ISSUED TO THE PETITIONERS. EXHIBIT P2: PHOTOCOPY OF THE FL-11 LICENSE RENEWED CERTIFICATE IN RESPECT OF FL-11 LICENSE NO. 19 ISSUED BY THE 3RD RESPONDENT EXHIBIT P3: PHOTOCOPY OF THE APPLICATION ACKNOWLEDGMENT DATED 29.03.2017 EXHIBIT P4: PHOTOCOPY OF THE PETITION DATED 28.02.2018 SUBMITTED BEFORE THE 3RD RESPONDENT WITH COPIES TO OTHERS. EXHIBIT P5 PHOTOCOPY OF THE ORDER, GO(MS)NO.23/2018/T.D DATED 16.03.2018 ISSUED BY THE GOVT.OF KERALA. RESPONDENTS' ANNEXURES: ANNEXURE R1(A) TRUE COPY OF THE ORDER NO. GO(RT)NO.967/2022/TAXES DATED 16.12.2022 APPENDIX OF WP(C).NO.10308/2018 PETITIONER'S EXHIBITS: EXHIBIT P1: COPY OF RECEIPT DATED 01.04.2017 ISSUED BY THE DEPUTY EXCISE COMMISSIONER. EXHIBIT P2: COPY OF THE ENDORSEMENT MADE BY THE EXCISE DEPARTMENT IN THE STOCK REGISTER DATED 01.04.2017. EXHIBIT P3: TRUE COPY OF RECEIPT DATED 29.08.2017. EXHIBIT P4: FL 3 LICENSE RENEWAL CERTIFICATE DATED 30.08.2017 ISSUED BY THE DEPUTY EXCISE COMMISSIONER. EXHIBIT P5: PETITION DATED 13.03.2018 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT

COMMISSIONER OF EXCISE. EXHIBIT P6: TRUE COPY OF THE ORDER DATED 9.3.2018 ISSUED BY THE 2ND RESPONDENT. RESPONDENTS' ANNEXURE:

ANNEXURE R1 (A) TRUE COPY OF THE ORDER

NO.GO(RT)NO.967/2022/TAXES DATED 16.12.2022 APPENDIX OF WP(C).NO.22084/2018 PETITIONER'S EXHIBITS: EXHIBIT P1 TRUE COPY OF THE FL-11 LICENCE NO: EXHIBIT P2 TRUE COPY OF THE APPLICATION ACKNOWLEDGMENT DATED 28.03.2017. EXHIBIT P3 TRUE COPY OF THE ACKNOWLEDGMENT RECEIPT DATED 25.08.2017. EXHIBIT P4 TRUE COPY OF THE REPRESENTATION DATED 16.11.2017 SUBMITTED BY THE PETITIONER TO THE 3RD RESPONDENT. EXHIBIT P5 TRUE COPY OF THE COMMUNICATION NO: E511490/2017 DATED 26.03.2018. EXHIBIT P6 TRUE COPY OF THE GO(RT) NO. 280/2020 TD DATED 29.04.2020 RESPONDENTS' ANNEXURES: ANNEXURE R1(A) TRUE COPY OF THE ORDER NO. GO(RT)NO. EXHIBIT R1(A) TRUE COPY OF THE RENEWAL CERTIFICATE DATED 26.08.2017 EXHIBIT R1(B) TRUE COPY OF THE DEFACED E-CHALAN EXHIBIT R1(C) TRUE COPY OF THE LETTER DATED 14.03.2018 APPENDIX OF WP(C).NO.254/2019 PETITIONER'S EXHIBITS: EXHIBIT P1 PHOTOCOPY OF THE FL-11 LICENSE NO.KLM-55 ISSUED BY THE 3RD RESPONDENT, DTD.06/04/2015. EXHIBIT P2 PHOTOCOPY OF THE FL-11 LICENSE RENEWAL CERTIFICATE. EXHIBIT P3 PHOTOCOPY OF THE CERTIFICATE DATED INDIA, PUNALUR TOWN BRANCH. EXHIBIT P4 PHOTOCOPY OF THE REQUEST DATED 04/12/2018 SENT TO THE RESPONDENTS. RESPONDENTS' ANNEXURE: ANNEXURE R1(A) TRUE COPY OF THE ORDER NO. GO(RT)NO. APPENDIX OF WP(C).NO.3150/2021 PETITIONER'S EXHIBITS: EXHIBIT P1 TRUE PHOTOSTAT COPY OF THE FL-3 HOTEL (RESTAURANT) LICENCSE GRANTED ON 17.5.2018 ISSUED BY THE 2ND RESPONDENT EXHIBIT P2 TRUE PHOTOSTAT COPY OF THE GO(MS) NO GOVERNMENT OF KERALA, GENERAL ADMINISTRATION (SECRET SECTION) DEPARTMENT EXHIBIT P3 TRUE PHOTOSTAT COPY OF THE FOREIGN LIQUOR (3RD AMENDMENT) RULES, 2020, DATED 15.5.2020 EXHIBIT P4 TRUE PHOTOSTAT COPY OF THE FL-3 LICENSE RENEWAL

CERTIFICATE ISSUED BY THE DEPUTY EXCISE COMMISSIONER, DATED 31.5.2020 EXHIBIT P5 TRUE PHOTOSTAT COPY OF THE REPRESENTATION MADE BY THIS PETITIONER TO THE 1ST RESPONDENT, DATED 25.1.2021