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Khader T.M vs Union of India

Khader T.M vs Union of India

SooperKanoon Citation : sooperkanoon.com/1282102

Court : Kerala

Decided On : Apr-10-2025

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

Appeal No. : WP(C)/2142/2017

Appellant : Khader T.M

Respondent : Union of India

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. 3912 OF 2017 PETITIONER: V.N. SURESH AGED 48 YEARS PONNOOS LUCKY CENTRE,PATHANAPURAM, KOLLAM DISTRICT BY ADV SRI.GEORGE POONTHOTTAM RESPONDENTS:

1 UNION OF INDIA REPRESENTED BY SECRETARY TO GOVERNMENT MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)GOVERNMENT OF INDIA,NORTH BLOCK, NEW DELHI 110 001 2 THE ASSISTANT COMMISSIONER OF CENTRAL EXCISE CUSTOMS SERVICE TAX KOLLAM DIVISION VARINJAM TOWERS

SRI. SREELAL N WARRIER, SC THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10.04.2025, ALONG WITH WP(C).2417/2015, 538/2017 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 MOHAMMED NIAS C.P. THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947 WP(C) NO. 2417 OF 2015 PETITIONER: SMT.B.USHAKUMARI AGED 58 YEARS PROPRIETOR OF JAYAKUMAR LOTTERY CENTRE, NEAR KSRTC BUS STAND, KOLLAM, KERALA. BY ADV SRI.V.S.SHIRAZ BAVA RESPONDENTS: 1 UNION OF INDIA SECRETARY, MINISTRY OF FINANCE, NEW DELHI -110001. 2 THE COMMISSIONER CENTRAL EXCISE CUSTOMS AND SERVICES TAX, P.B. NO.13, ICE. BHAVAN, PRESS CLUB ROAD, THRIUVANANTHAPURAM-695001 3 THE ASSISTANT COMMISSIONER CENTRAL EXCISE, CUSTOMS AND SERVICE TAX, KOLLAM DIVISION, VERINJAM TOWERS, RESIDENCY ROAD, KOLLAM - 685070. BY ADV SRI.THOMAS MATHEW NELLIMOOTTIL,SC,CB EX SRI. SREELAL N WARRIER, SC THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10.04.2025, ALONG WITH WP(C).3912/2017 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 MOHAMMED NIAS C.P. THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947 WP(C) NO. 538 OF 2017 PETITIONER: N.ARUN AGED 34 YEARS MELE VEEDU, PANDAKASALA,CHIRAYINKIL P.O., THIRUVANANTHAPURAM. BY ADV SRI.GEORGE POONTHOTTAM RESPONDENTS:

1 UNION OF INDIA REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE, (DEPARTMENT OF REVENUE), GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-110 001. 2 THE JOINT COMMISSIONER OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS AND SERVICE TAX, P.B.NO.13,I.C.E.BHAVAN, PRESS CLUB ROAD,THIRUVANANTHAPURAM.695 001. SRI. SREELAL N WARRIER, SC THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10.04.2025, ALONG WITH WP(C).3912/2017 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 MOHAMMED NIAS C.P. THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947 WP(C) NO. 562 OF 2017 PETITIONERS: RAJU S.S AGED 51 YEARS ARIYA NIVAS, CHATHAVILA, KATTAYIKOAM PO, THIRUVANANTHAPURAM -695 584. BY ADV SRI.GEORGE POONTHOTTAM RESPONDENTS:

1 UNION OF INDIA REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), GOVERNMENT OF INDIA, NORTH BLOCK,NEW DELHI-110 001. 2 THE JOINT COMMISSIONER OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS AND SERVIE TAX, P.B.NO.13,I.C.E. BHAVAN, PRESS CLUB ROAD,THIRUVANANTHAPURAM -695 001. SRI. SREELAL N WARRIER, SC THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10.04.2025, ALONG WITH WP(C).3912/2017 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 MOHAMMED NIAS C.P. THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947 WP(C) NO. 1788 OF 2017 PETITIONER: MOHAMMED NIYAS HARI NIVAS, SARAYU NAGAR, ASRAMAM, KOLLAM-691002 BY ADV SMT.MEERA V.MENON RESPONDENTS:

1 UNION OF INDIA REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI. 2 THE ASST. COMMISSIONER OF CENTRAL EXCISE CUSTOMS & SERVICE TAX, KOLLAM DIVISION, VIRINJAM TOWERS, KOLLAM-1 SRI. SREELAL N WARRIER, SC THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10.04.2025, ALONG WITH WP(C).3912/2017 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 MOHAMMED NIAS C.P. THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947 WP(C) NO. 1809 OF 2017 PETITIONER: B. RAJAN RAJ BHAVAN, KADAPPAKKADA, AKSYAYA NAGAR, LADAPPAKKADA, KOLLAM-8. BY ADV SMT.MEERA V.MENON RESPONDENTS:

1 UNION OF INDIA REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI. 2 THE ASST. COMMISSIONER OF CENTRAL EXCISE CUSTOMS & SERVICE TAX, KOLLAM DIVISION, VIRINJAM TOWERS, KOLLAM-1. SRI. SREELAL N WARRIER, SC THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10.04.2025, ALONG WITH WP(C).3912/2017 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 MOHAMMED NIAS C.P. THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947 WP(C) NO. 1821 OF 2017 PETITIONERS: HABEEBULLA S AGED 39 YEARS KJB & SONS LUCKY CENTRE,GOVT. HOSPITAL JUNCTION,PUNALUR, KOLLAM. BY ADV SMT.MEERA V.MENON RESPONDENTS:

1 UNION OF INDIA REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), GOVERNMENT OF INDIA,NORTH BLOCK, NEW DELHI. 2 THE ASST. COMMISSIONER OF CENTRAL EXCISE CUSTOMS & SERVICE TAX,KOLLAM DIVISION, VIRINJAM TOWERS,KOLLAM - 1. SRI. SREELAL N WARRIER, SC THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10.04.2025, ALONG WITH WP(C).3912/2017 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 MOHAMMED NIAS C.P. THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947 WP(C) NO. 2142 OF 2017 PETITIONER: KHADER T.M AGED 54 YEARS S/O.MYTHEEN, THANIKUNNEL (CHEMMAYATH), PALLARIMANGALAM PO, ERNAKULAM DISTRICT 686671 BY ADVS. SRI.RAAJESH S.SUBRAHMANIAN SRI.V.R.RAJESH RESPONDENTS: 1 UNION OF INDIA REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK, NEW DELHI 110001 2 COMMISSIONER OF CENTRAL EXCISE AND CUSTOMS COCHIN COMMISSIONERATE, CENTRAL REVENUE BUILDING, IS PRESS ROAD, COCHIN 682018 BY ADVS. SMT.KAVERY S THAMPI N.S.DAYA SINDHU SHREE HARI SRI. SREELAL N WARRIER, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10.04.2025, ALONG WITH WP(C).3912/2017 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 MOHAMMED NIAS C.P. THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947 WP(C) NO. 2151 OF 2017 PETITIONERS: FIROZ KHAN M.R. AGED 27 YEARS S/O RASHEED KHAN, MARUTHINKAL EDAVATTY P.O. THODUPUZHA, IDUKKI DIST- 685 588 BY ADVS. SRI.RAAJESH S.SUBRAHMANIAN SRI.V.R.RAJESH RESPONDENTS: 1 UNION OF INDIA REP. BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE, (DEPARTMENT OF REVENUE) NORTH BLOCK, NEW DELHI- 110 001 2 THE COMMISSIONER OF CENTRAL EXCISE AND CUSTOMS COCHIN COMMISIONERATE, CENTRAL REVENUE BUILDING, IS PRESS ROAD, COCHIN- 682 018 BY ADVS. SMT.KAVERY S THAMPI N.S.DAYA SINDHU SHREE HARI SRI. SREELAL N WARRIER, SC THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10.04.2025, ALONG WITH WP(C).3912/2017 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 MOHAMMED NIAS C.P. THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947 WP(C) NO. 2570 OF 2017 PETITIONERS: 1 S. SHANMUGHA SUNDARAM AGED 62 YEARS, S/O. SUBBAYAN CHETTIYAR, PARVATHY BHAVAN, VANDITHAVALAM P.O., PALAKKAD DISTRICT - 678 534. 2 JAYAN AGED 42 YEARS, S/O. KRISHNAN CHETTIAR, CHITRA NIVAS, NECHUR, KODUVAYOOR P.O., PALAKKAD DISTRICT - 678 501. 3 LOKANAYAKI AGED 47 YEARS, W/O.

SHANMUGHA SUNDARAM, PARVATHY BHAVAN, VANDITHAVALAM P.O., PALAKKAD DISTRICT - 678 534. BY ADVS. SRI.THIYYANNOOR RAMAKRISHNAN SRI.ARUN KUMAR.P SMT.AMBIKA RADHAKRISHNAN RESPONDENTS: 1 UNION OF INDIA REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE, (DEPARTMENT OF REVENUE), GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI - 110 001. 2 ASSISTANT COMMISSIONER OF CENTRAL EXCISE CUSTOMS & SERVICE TAX, PALAKKAD II DIVISION, P.B NO. 33, METTUPALAYAM STREET, PALAKKAD - 678 001. 3 SUPERINTENDENT OFFICE OF THE DY.ASSISTANT COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE TAX, PALAKKAD II DIVISION, P.B NO. 33, METTUPALAYAM STREET, PALAKKAD - 678 001. SRI. SREELAL N WARRIER, SC THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10.04.2025, ALONG WITH WP(C).3912/2017 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 MOHAMMED NIAS C.P. THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947 WP(C) NO. 5425 OF 2015 PETITIONER: V.K.KHADER AGED 55 YEARS RAJA VILASAM, AZHOOR ROAD, PATHANAMTHITTA, KERALA BY ADV SRI.V.S.SHIRAZ BAVA RESPONDENTS: 1 UNION OF INDIA SECRETARY, MINISTRY OF FINANCE, NEW DELHI. 2 THE COMMISSIONER OF CENTRAL EXCISE CUSTOMS & SERVICE TAX, P.B.NO.13, ICE BHAVAN, PRESS CLUB ROAD, THIRUVANANTHAPURAM-695 001. BY ADV SRI.TOJAN J.VATHIKULAM,SC,C.B. EXCISE SRI. SREELAL N WARRIER, SC THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10.04.2025, ALONG WITH WP(C).3912/2017 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 MOHAMMED NIAS C.P. THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947 WP(C) NO. 5489 OF 2015 PETITIONER: J.K.ENTERPRISES AGED 41 YEARS LOTTERY AGENCY NO.3 JANARDANA COMPLEX, BAHINE VARINJAM TOWERS, CHINNAKKADA, KOLLAM, KERALA. BY ADV SRI.V.S.SHIRAZ BAVA RESPONDENTS: 1 UNION OF INDIA SECRETARY, MINISTRY OF FINANCE, NEW DELHI. 2 THE COMMISSIONER CENTRAL EXCISE CUSTOMS AND SERVICE TAX P.B.NO.13, I.C.E. BHAVAN, PRESS CLUB ROAD, THIRUVANANTHAPURAM-695001. BY ADV SRI.TOJAN J.VATHIKULAM,SC,C.B. EXCISE SRI. SREELAL N WARRIER, SC THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10.04.2025, ALONG WITH WP(C).3912/2017 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 MOHAMMED NIAS C.P. THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947 WP(C) NO. 5492 OF 2015 PETITIONER: P.CHELLADURAI AGED 47 YEARS PROPRIETOR, M/S.SENGAI SARASWATI LOTTERY AGENCY, NEAR AYYAPPA TEMPLE, KOLLAM MAIN ROAD, ARYANKAVU, KOLLAM DISTRICT, KOLLAM-691309, KERALA. BY ADV SRI.V.S.SHIRAZ BAVA RESPONDENTS: 1 UNION OF INDIA SECRETARY, MINISTRY OF FINANCE, NEW DELHI. 2 THE COMMISSIONER CENTRAL EXCISE CUSTOMS AND SERVICE TAX, P.B.NO.13, I.C.E.BHAVAN, PRESS CLUB ROAD, THIRUVANANTHAPURAM-695001. BY ADV SRI.THOMAS MATHEW NELLIMOOTTIL,SC,CB EX SRI. SREELAL N WARRIER, SC THIS

WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10.04.2025, ALONG WITH WP(C).3912/2017 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 MOHAMMED NIAS C.P. THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947 WP(C) NO. 5502 OF 2015 PETITIONER: M.S.HAMEED AGED 67 YEARS M.S.COMPANY,VAZHICHERI BUILDING, PAZHAVANGADI,TRIVANDRUM 695 023,KERALA BY ADV SRI.V.S.SHIRAZ BAVA RESPONDENTS: 1 UNION OF INDIA SECRETARY, MINISTRY OF FINANCE, NEW DELHI - 110001.

2 THE COMMISSIONER CENTRAL EXCISE CUSTOMS & SERVICE TAX, PB NO.13,ICE BHAVAN, PRESS CLUB ROAD,THIRUVANANTHAPURAM 695 001 BY ADV SRI.THOMAS MATHEW NELLIMOOTTIL,SC,CB EX SRI. SREELAL N WARRIER, SC THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10.04.2025, ALONG WITH WP(C).3912/2017 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: MOHAMMED NIAS C.P., J ========== WP(C) Nos.3912/2017, 2417/2015, 538/2017, ========== Dated this the 10th day of April, 2025

JUDGMENT

These writ petitions are filed seeking a declaration that the sale of lottery tickets does not come within the purview of auxiliary service or taxable service as defined under Section 65 of the Finance Act, 1994, and is consequently not a taxable service within the meaning of Section 65(105) of the Finance Act, 1994.

2. It is submitted by both sides that the issue is covered against the

Department by the judgment of the Honourable Supreme Court reported in Union of India v. Future Gaming Solutions Pvt. Ltd. [2025 SCC OnLine SC 289]. In view of the above, the writ petitions are allowed as prayed for. Sd/- MOHAMMED NIAS C.P. JUDGE LU APPENDIX OF WP(C) 2417/2015 PETITIONER EXHIBITS : EXHIBIT P1 A COPY OF IMPUGNED ORDER NO.TVM-EXCUS-000-COM 12 &13-14-15 (ST) DATED 27.10.2014 PASSED BY RESPONDENT NO.2 EXHIBIT P2 COPY OF THE SERVICE TAX REGISTRATION CERTIFICATE OF THE PETITIONER EXHIBIT P3 SAMPLE COPIES OF LOTTERY TICKETS. EXHIBIT P4 SAMPLE COPY OF SALE INVOICE ISSUED BY THE DISTRICT LOTTERY OFFICE TO THE PETITIONER. EXHIBIT P5 COPY OF THE INVOICE FOR SALE OF LOTTERY TICKETS IN FURTHER RETAIL ISSUED BY THE PETITIONER. EXHIBIT P6 COPY OF THE FINAL ORDER AND JUDGMENT OF THIS HONOURABLE COURT IN THE CASE OF M.S.HAMEED (W.A.3320 OF 200) EXHIBIT P7 COPY OF THE ORDER OF THE SUPREME COURT DATED 03.12.2004 IN THE CASE OF CIT V.M.S.HAMEED. EXHIBIT P8 COPY OF THE ORDER DATED 09.12.2012 PASSED BY THE LD. SINGLE JUDGE OF THIS HONOURABLE COURT IN WP(C)NO24845/2013 EXHIBIT P9 STAY ORDER DATED 10.10.2013 IN WP(C)NO.24845/2013 EXHIBIT P10 ORDER DATED 14.03.2014 PASSED BY DIVISION BENCH OF THIS HIGH COURT IN WP(C)NO.24845/2013 EXHIBIT P11 COPY OF THE SHOW CAUSE NOTICE DATED 02.07.2013 IS ISSUED BY RESPONDENT NO.2 TO THE PETITIONER. EXHIBIT P12 COPY OF THE SHOW CAUSE NOTICE DATED 15.01.2014 ISSUED BY RESPONDENT NO.3 TO THE PETITIONER. EXHIBIT P13 COPY OF THE REPLY FILED BY THE PETITIONER WITHOUT EXHIBITS (COLLY) EXHIBIT P14 CALCULATIONS SHEET FOR DEMAND OF TAX ON THE BASIS OF PROFIT MARGIN. EXHIBIT P15 COPY OF THE OPTION UNDER NOTIFICATION NO.49/2010 ST, DATED 08.10.2010 APPENDIX OF WP(C) 538/2017 PETITIONER EXHIBITS : EXHIBIT P1 TRUE COPY OF THE CIRCULAR DATED 10.11.2006. EXHIBIT P2 TRUE COPY OF THE ORDER DATED 10.11.1999. EXHIBIT P3 TRUE COPY OF THE ORDER DATED 14.03.2014 IN W.P[C]NO.24845/2013 PASSED BY THIS HON'BLE COURT. EXHIBIT P4 TRUE COPY OF THE ORDER DATED 03.03.2015 IN W.P[C]NO.6605/2015 PASSED BY THIS HON'BLE COURT. EXHIBIT P5 TRUE

COPY OF THE SHOW CAUSE NOTICE DATED 22.12.2016. EXHIBIT P6 TRUE COPY OF THE ORDER DATED 27.10.2016 PASSED BY THIS HON'BLE COURT IN W.P[C]NO.28613/2016. APPENDIX OF WP(C) 562/2017 PETITIONER EXHIBITS : EXHIBIT P1 TRUE COPY OF THE CIRCULAR DATED 10.11.2016 EXHIBIT P2 TRUE COPY OF THE ORDER DATED 10.11.1999 EXHIBIT P3 TRUE COPY OF THE ORDER DATED 14.03.2014 IN WPC NO.24845/2013 PASSED BY THIS HON'BLE COURT EXHIBIT P4 TRUE COPY OF THE ORDER DATED 03.03.2015 IN WPC NO.6605/2015 PASSED BY THIS HON'BLE COURT EXHIBIT P5 TRUE COPY OF THE SHOW CAUSE NOTICE DATED 22.12.2016 EXHIBIT P6 TRUE COPY OF THE ORDER DATED 27.10.2016 PASSED BY THIS HON'BLE COURT IN WPC NO.28613/2016 APPENDIX OF WP(C) 1788/2017 PETITIONER EXHIBITS : EXHIBIT P1 COPY OF SHOW CAUSE NOTICE ISSUED BY THE 2ND RESPONDENT EXHIBIT P2 COPY OF ORDER IN W.P.(C) NO. 2417/2015 OF THIS HON'BLE COURT APPENDIX OF WP(C) 1809/2017 PETITIONER EXHIBITS : EXHIBIT P1 COPY OF SHOW CAUSE NOTICE ISSUED BY THE 2ND RESPONDENT. EXHIBIT P2 COPY OF ORDER IN W.P.(C) NO.2417/2015 OF THIS HON'BLE COURT. APPENDIX OF WP(C) 1821/2017 PETITIONER EXHIBITS : EXHIBIT P1 COPY OF SHOW CAUSE NOTICE ISSUED BY THE 2ND RESPONDENT. EXHIBIT P2 COPY OF ORDER IN WPC NO. 2417/2015 OF THIS HON'BLE COURT. APPENDIX OF WP(C) 2142/2017 PETITIONER EXHIBITS : EXHIBIT P1 TRUE COPY OF THE CIRCULAR DATED 10.11.2016 ISSUED BY THE 1ST RESPONDENT EXHIBIT P2 TRUE COPY OF THE SHOW CAUSE NOTICE DATED 07.06.2016 ALONG WITH COMMUNICATION DATED 21.10.2016 EXHIBIT P3 TRUE COPY OF THE ORDER OF STAY GRANTED IN WPC.NO. 34320/2015 DATED 13.11.2015 APPENDIX OF WP(C) 2151/2017 PETITIONER EXHIBITS : EXHIBIT P1 TRUE COPY OF HE CIRCULAR DATED 10-11-2016 ISSUED BY THE 1S RESPONDENT EXHIBIT P2 TRUE COPY OF THE SHOW CAUSE NOTICE DATED 04- 04-2016 ALONG WITH THE COMMUNICATION DATED 20-12-2016 EXHIBIT P3 TRUE COPY OF THE ORDER OF STAY GRANTED IN WPC NO. 34320 OF 2015 DATED 13-11-2015 APPENDIX OF WP(C) 2570/2017 PETITIONER EXHIBITS : EXHIBIT P1 TRUE COPY OF THE CIRCULAR DATED 10.11.2006. EXHIBIT P2 TRUE COPY OF THE ORDER NO.GO(RT) NO.

EXHIBIT P3 TRUE COPY OF THE ORDER IN WPC 24845/2013 DATED 14.3.2014 OF THIS HON'BLE COURT. EXHIBIT P4 TRUE COPY OF THE ORDER IN WPC 6605/2015 OF THIS HON'BLE COURT DATED 03.3.2015. EXHIBIT P5 TRUE COPY OF THE ORDER IN WPC 10608/16 PASSED BY THIS HON'BLE COURT DATED 18.3.2016. EXHIBIT P6 TRUE COPY OF THE ORDER PASSED BY THIS HON'BLE COURT IN WPC NO. 13196/2016 DATED 05.4.2016. EXHIBIT P7 TRUE COPY OF THE ORDER PASSED BY THIS HON'BLE CURT IN WPC 15609/2016 DAGED 26.4.2016. EXHIBIT P8 TRUE COPY OF THE ORDER DATED 28.7.2016 PASSED BY THIS HON'BLE COURT IN WPC 25076/2016. EXHIBIT P9 TRUE COPY OF THE ORDER DATED 27.9.2016 PASSED BY THIS HON'BLE COURT IN WPC 31330/2016. EXHIBIT P10 TRUE COPY OF THE NOTICE ISSUED BY THE 3RD RESPONDENT TO THE 1ST PETITIONER DATED 05.9.2016. EXHIBIT P11 TRUE COPY OF THE NOTICE ISSUED BY THE 3RD RESPONDENT TO THE 2ND PETITIONER DATED 05.9.2016. EXHIBIT P12 TRUE COPY OF THE NOTICE ISSUED BY THE 3RD RESPONDENT TO THE 3RD PETITIONER DATED 05.9.2016. APPENDIX OF WP(C) 5425/2015 PETITIONER EXHIBITS : EXHIBIT P1 A COPY OF IMPUGNED ORDER NO. TVM-EXCUS-000- COM-26-14-15 DATED 26-11-2014 PASSED BY RESPONDENT NO.2. EXHIBIT P2 COPY OF THE LICENSE GRANTED BY THE STATE GOVERNMENT TO THE PETITIONER. EXHIBIT P3 SAMPLE COPIES OF LOTTERY TICKETS. EXHIBIT P4 SAMPLE COPY OF SALES INVOICE ISSUED BY THE DISTRICT LOTTERY OFFICE TO THE PETITIONER. EXHIBIT P5 COPY OF INVOICE FOR SALE OF LOTTERY TICKETS IN FURTHER RETAIL ISSUED BY THE PETITIONER. EXHIBIT P6 COPY OF THE ORDERS DATED 16-09-2009., (17.11.2009 AND 21.01.2010 ARE COLLECTIVELY ENCLOSED) EXHIBIT P7 COPY OF THE ORDER PASSED BY THE HON'BLE KERALA HIGH COURT DATED 19-08-2011. EXHIBIT P8 COPY OF THE FINAL ORDER AND JUDGMENT OF THIS HON'BLE COURT IN THE CASE OF M.S.HAMEED (WA NO.3320 OF 2000) EXHIBIT P9 COPY OF THE ORDER OF THE SUPREME COURT DATED 03-12-2004 IN THE CASE OF CIT V M.S.HAMEED. EXHIBIT P10 COPY OF THE ORDER DATED 09-12-2012 PASSED BY THE LD. SINGLE JUDGE OF THIS HON'BLE COURT IN WPC.NO.24845/2013. EXHIBIT P11 STAY ORDER DATED 10-10-2013 IN

WPC.NO.24845/2013 PASSED BY THIS HON'BLE COURT. EXHIBIT P12 ORDER DATED 14-03-2014 PASSED BY DIVISION BENCH OF THIS HIGH COURT IN WPC.NO.24845/2013. EXHIBIT P13 COPY OF THE SHOW CAUSE NOTICE NO.99/2014 ST(COMMR) DATED 24-06-2014 ISSUED BY THE RESPONDENT NO.2 TO THE PETITIONER. EXHIBIT P14 COPIES OF THE REPLY FILED BY THE PETITIONER. APPENDIX OF WP(C) 5489/2015 PETITIONER EXHIBITS : EXHIBIT P1 A COPY OF IMPUGNED ORDER NO.TVM-EXCUS-000-COM 24-14-15 DATED 26.11.2014 PASSED BY RESPONDENT NO.2. EXHIBIT P2 COPY OF THE LICENSE GRANTED BY THE STATE GOVERNMENT TO THE PETITIONER. EXHIBIT P3 COPY OF THE AGREEMENT BETWEEN THE PETITIONER ANDF THE SUPER-STOCKIST M/S M.J.ENTERPRISES. EXHIBIT P4 SAMPLE COPY OF LOTTERY TICKETS. EXHIBIT P5 COPIES OF SALES INVOICE. EXHIBIT P6 COPY OF INVOICE FOR SALE OF LOTTERY TICKETS IN FURTHER RETAIL ISSUED BY THE PETITIONER. EXHIBIT P7 COPY OF THE ORDERS DATED 16.9.2009, 17.11.2009 AND 21.1.2010 ARE COLLECTIVELY ENCLOSED (COLLY). EXHIBIT P8 COPY OF THE ORDER PASSED BY THE HON'BLE KERALA HIGH COURT DATED 19.8.2011. EXHIBIT P9 COPY OF THE FINAL ORDER AND JUDGMENT OF THIS HON'BLE COURT IN THE CASE OF M.S.HAMEED (W.A.NO.3320 OF 20000) EXHIBIT P10 COPY OF THE ORDER OF THE SUPREME COURT DATED 3.12.2004 IN THE CASE OF CIT V. M.S.HAMEED. EXHIBIT P11 COPY OF THE ORDER DATED 9.12.2012 PASSED BY THE ,D. SINGLE JUDGE OF THIS HON'BLE COURT IN WPC NO.24845/2013. EXHIBIT P12 STAY ORDER DATED 10.10.2013 IN WPC NO.24845/2013 PASSED BY THIS HON'BLE COURT. EXHIBIT P13 ORDER DATED 14.3.2014 PASSED BY DIVISION BENCH OFTHIS HOGH COURT IN PWC NO.24845/2013. EXHIBIT P14 COPY OF THE SHOW CAUSE NOTICE NO.101/2014 (ST COMMR) DATED 26.6.2014 ISSUED BY RESPONDENT NO.2 TO THE PETITIONER. EXHIBIT P15 COPIES OF THE REPLY FILED BY PETITIONER ALONG WITH ALL THE EXHIBITS (COLLY). EXHIBIT P16 CALCULATIONS SHEET FOR DEMAND OF TAX ON THE BASIS OF PROFIT MARGIN. APPENDIX OF WP(C) 5492/2015 PETITIONER EXHIBITS : EXHIBIT P1 TRUE COPY OF THE IMPUGNED ORDER NO.TVM-EXCUS- 000-COM 32-14-15 DT.9-12-2014 PASSED BY R2.

EXHIBIT P2 TRUE COPY OF THE AGREEMENT BETWEEN THE PETITIONER AND THE SUPER-STOCKIST M/S.M.J.ENTERPRISES. EXHIBIT P3 SAMPLE COPY OF LEDGER ACCOUNT OF THE PETITIONER. EXHIBIT P4 TRUE COPY OF THE INVOICE FOR SALE OF LOTTERY TICKETS IN FURTHER RETAIL ISSUED BY THEL PETITIONER. EXHIBIT P5 TRUE COPY OF THE ORDERS DT.16.09.2009, 17.11.2009 AND 21-1-2010 ARE COLLECTIVELY ENCLOSED (COLLY). EXHIBIT P6 TRUE COPY OF THE FINAL ORDER AND JUDGMENT OF THIS HON'BLE COURT IN THE CASE OF M.S.HAMEED (WA 3320/2000). EXHIBIT P7 TRUE COPY OF THE ORDER OF THE SUPREME COURT DT.3-12-2004 IN THE CASE OF CIT V. M.S.HAMEED. EXHIBIT P8 TRUE COPY OF THE ORDER DT.9-12-12 PASSED BY THE LD.SINGLE JUDGE OF THIS HON'BLE COURT IN WPC 24845/13. EXHIBIT P9 STAY ORDER DT.10-10-2013 IN WPC 24845/2013 PASSED BY THIS HON'BLE COURT. EXHIBIT P10 ORDER DT.14-3-14 PASSED BY DB OF THIS HIGH COURT IN WPC 24845/13. EXHIBIT P11 TRUE COPY OF THE SHOW CAUSE NOTICE NO.100/14 ST(COMMR) DT.25-6-14 ISSUED BY R2 TO THE PETITIONER. EXHIBIT P12 TRUE COPY OF THE REPLY AND WRITTEN SUBMISSIONS FILED BY THE PETITIONER IN RESPONSE TO THE SCN DT.25-6-14 (COLLY). APPENDIX OF WP(C) 5502/2015 PETITIONER EXHIBITS : EXHIBIT P1 COPY OF IMPUGNED ORDER NO. TVM-EXCUS-000-COM- 36-14-15 DATED 10//12/2014 PASSED BY RESPONDENT NO.2 EXHIBIT P2 COPY OF THE LICENSE GRANTED BY THE STATE GOVERNMENT EXHIBIT P3 SAMPLE COPIES OF LOTTERY TICKETS EXHIBIT P4 SAMPLE COPY OF SALES INVOICE ISSUED BY THE SELLER TO THE PETITIONER EXHIBIT P5 COPY OF INVOICE FOR SALE OF LOTTERY TICKETS IN FURTHER RETAIL ISSUED BY THE PETITIONER EXHIBIT P6 COPY OF THE ORDERS DATED 16/9/2009,17/11/2009 AND 21/01/2010 ARE COLLECTIVELY ENCLOSED EXHIBIT P7 COPY OF THE FINAL ORDE3R AND JUDGMENT OF THIS HON'BLE COURT IN THE CASE OF M.S.HAMEED(W.A.NO.3320/2000) EXHIBIT P8 COPY OF THE ORDER OF THE SUPREME COURT DATED EXHIBIT P9 COPY OF THE ORDER DATED 9/12/12 PASSED BY THE LD.SINGLE JUDGE OF THIS HON'BLE COURT IN WPC NO. 24845/2013 EXHIBIT P10 STAY ORDER DATED 10/10/20`13 IN WPXC NO. EXHIBIT P11 ORDER DATED 14/3/2014 PASSED BY DIVISION BENCH OF

THIS HIGH COURT IN WPC NO.24845/2013 EXHIBIT P12 COPY OF THE SHOW CAUSE NOTICE NO.123/2013 ST(COMMR) DATED 30/12/2013 ISSUED BY RESPONDENT NO.2 TO THE PETITIONER EXHIBIT P13 COPY OF THE REPLY AND WRITTEN SUBMISSION FILED BY THE PETITIONER IN RESPONSE TO THE SCN DATED 30/12/2013(COLLY) EXHIBIT P14 CALCULATIONS SHEET FOR DEMAND OF TAX ON THE BASIS OF PROFIT MARGIN APPENDIX OF WP(C) 3912/2017 PETITIONER EXHIBITS : EXHIBIT P1 TRUE COPY OF THE CIRCULAR DATED 10-11-2006 EXHIBIT P2 TRUE COPY OF THE ORDER DATED 10-11-1999 EXHIBIT P3 TRUE COPY OF THE ORDER DATED 14-03-2014 IN W.P(C) NO 24845/2013 PASSED BY THIS HON'BLE COURT EXHIBIT P4 TRUE COPY OF THE ORDER DATED 03-03-2015 IN W.P(C) NO 6605/2015 PASSED BY THIS HON'BLE COURT EXHIBIT P5 TRUE COPY OF THE SHOW CAUSE NOTICE DATED 16- 12-2016 // True Copy // PA To Judge

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