Sameel a, Proprietor, vs Assistant Commissioner,

Sameel a, Proprietor, vs Assistant Commissioner,

SooperKanoon Citation : sooperkanoon.com/1295751

Court : Kerala

Decided On : Jun-28-2024

Judge : Honourable Mr. Justice D. K. Singh

Appeal No. : WP(C)/21402/2023

Appellant : Sameel a, Proprietor,

Respondent : Assistant Commissioner,

Judgement :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 9652 OF 2023 PETITIONER: SALEEM KUNNATHODI,AGED 52 YEARS PROPRIETOR, M/S. SALEEM FURNITURE, PGP- V/499, VADAKKAN BUILDING, CHAPPANAGGADI, MALAPPURAM, PIN - 676503 BY ADVS. MEERA V.MENON R.SREEJITH K.KRISHNA RESPONDENTS: 1 THE DEPUTY COMMISSIONER, OFFICE OF THE ASSISTANT/DEPUTY COMMISSIONER CENTRAL TAX AND CENTRAL EXCISE, DEPARTMENT OF REVENUE, MALAPPURAM DIVISION, AWWAL TOWER, MIDDLE HILL, MALAPPURAM, PIN - 676505 2 THE SUPERINTENDENT, CENTRAL TAX & CENTRAL

EXCISE,MALAPPURAM RANGE, II FLOOR, AWWAL TOWER, MIDDLE HILL, MALAPPURAM, PIN - 676505 3 UNION OF INDIA,REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK, NEW DELHI, PIN - 110001 4 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS, GST POLICY WING, NORTH BLOCK, NEW DELHI , REPRESENTED BY PRINCIPAL COMMISSIONER (GST)., PIN - 110001 5 STATE OF KERALA, REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIATE, THIRUVANANTHAPURAM, PIN - 695001 BY ADV VISHNU JAYAPALAN BY SR.ADV.SREELAL N.WARRIER, SC SRI MUHAMMED RAFIQ SPL.G.P. THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).9911/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.9652 of 2023 and conn.cases -: 2 :-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 9911 OF 2023 PETITIONER: VELIYATHUPARAMBIL RAVINDRAN AJIL, AGED 28 YEARS,S/O RAVINDRAN V S, PROPRIETOR, A R COMMUNICATIONS, 7/320A , COLLEGE ROAD, N H 47, NADATHARA, THRISSUR, KERALA, PIN - 680751 BY ADVS. BABY MATHEW AJIRAJ G.R. RESPONDENTS: 1 UNION OF INDIA,REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE(DEPARTMENT OF REVENUE), NORTH BLOCK, NEW DELHI, PIN - 110001 2 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, GST POLICY WING, NORTH BLOCK, NEW DELHI- REPRESENTED BY THE PRINCIPAL COMMISSIONER(GST), PIN - 110001 3 STATE OF KERALA,REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT, DEPARTMENT OF TAXES, GOVERNMENT

SECRETARIAT, THIRUVANTHAPURAM, PIN - 695001 4 THE COMMISSIONER,OFFICE OF THE COMMISSIONER OF STATE TAX, STATE GOODS & SERVICE TAX DEPARTMENT, KARAMANA, THIRUVANTHAPURAM, PIN - 695002 5 THE SUPERINTENDENT,CENTRAL TAX AND CENTRAL EXCISE, CHEMBUKKAVU RANGE, S T NAGAR, THRISSUR, KERALA, PIN - 68001

BY ADVS.S.MANU,VISHNU JAYAPALAN, BY SR.ADV.SREELAL N.WARRIER, SC, SRI MUHAMMED RAFIQ SPL.G.P. THIS WRIT PETITION(c) HAVING BEEN FINALLY ON 28.06.2024 ALONG WITH WP(C).9652/2023 AND CONN.CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.9652 of 2023 and conn.cases -: 3 :-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 10350 OF 2023 PETITIONER: TILES PARK, XXIV/153C4, THODUPUZHA EAST, IDUKKI, KERALA, REPRESENTED BY ITS MANAGING PARTNER, SRI. SUDHEER K.S, PIN - 685585 BY ADVS. AJI V.DEV ALAN PRIYADARSHI DEV S.SAJEEVAN RESPONDENT:

1 THE SUPERINTENDENT,CENTRAL GOODS AND SERVICES TAX DEPARTMENT, THODUPUZHA RANGE, NEEROLICKAL BUILDING, MANAKKAD ROAD, THODUPUZHA., PIN - 685584

2 UNION OF INDIA,REPRESENTED BY ITS SECRETARY (REVENUE), MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI, PIN - 110001 3 THE CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS, REPRESENTED BY ITS CHAIRMAN,DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI, PIN - 110001 4 THE STATE OF KERALA,REPRESENTED BY ITS SECRETARY,TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM, PIN -

BY ADVS. SREELAL N.WARRIER, SC, CENTRAL GST (CGST) J.VISHNU,SRI MUHAMMED RAFIQ SPL.G.P. THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.9652 of 2023 and conn.cases -: 4 :-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 13242 OF 2023 PETITIONER: SMT. DEVI PUTTADANKANDY,AGED 70 YEARS M/S BHIMA TRADERS, 15/ 15, 16, 16A, 17C,7/706,707,708A,708B, PERAMBRA, KOZHIKODE. REPRESENTED BY ITS PROPRIETOR DEVI P.K, PIN - 673525 BY ADVS. M.K.HAJARA C.RAMACHANDRAN HOWLATH JAHAN RESPONDENT: 1 THE SUPERINTENDENT,OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND CENTRAL EXCISE KOYILANDY RANGE LIC ROAD, KOYILANDY, KOZHIKODE, KERALA., PIN - 673305

2 UNION OF INDIA, REPRESENTED BY ITS SECRETARY (REVENUE), MINISTRYOF FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI, PIN - 110001 3 THE CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI., PIN - 110001 4 THE STATE OF KERALA,REPRESENTED BY ITS SECRETARY TO TAXES, SECRETARIAT, THIRUVANANTHAPURAM., PIN - 695001 BY ADV KAVERY S THAMPI, BY SR.ADV.SREELAL N.WARRIER, SC SRI MUHAMMED RAFIQ SPL.G.P. THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.9652 of 2023 and conn.cases -: 5 :-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 13503 OF 2023 PETITIONER: VELLANIKARAN THOMAS ANTONY AND SONS,XX 57 A, MAIN ROAD TANA, IRINJALAKUDA, THRISSUR, PIN -680121 REPRESENTED BY ITS PARTNER SRI. VELANIKARAN ANTONY THOMACHEN. BY ADVS. K.S.HARIHARAN NAIR HARIMA HARIHARAN G.REMADEVI RAJATH R NATH MOHANA KUMAR B. DHEERAJ SASIDHARAN RESPONDENTS: 1 SUPERINTENDENT,OFFICE OF THE SUPERINTENDENT, CENTRAL TAX AND CENTRAL EXCISE, 2ND FLOOR, LILLY SQUARE, NJARIKULAM ROAD, IRINJALAKUDA, PIN - 680121 2 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI, PIN - 110001 3 UNION OF INDIA,REPRESENTED BY ITS SECRETARY (REVENUE), MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI, PIN - BY ADV M.S.AMAL DHARSAN, BY SR.ADV.SREELAL N.WARRIER, SC SRI MUHAMMED RAFIQ SPL.G.P. THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.9652 of 2023 and conn.cases -: 6 :-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 14297 OF 2023 PETITIONER: ABDUL NAZAR KUNNATHODI,AGED 48 YEARS PROPRIETOR, M/S. NAZAR FURNITURE INDUSTRIES, IV/498, PONMALA (PO), CHAPPANANGADI, MALAPPURAM, PIN - 676503 BY ADVS. MEERA V.MENON R.SREEJITH K.KRISHNA PARVATHY MENON RESPONDENTS: 1 THE DEPUTY COMMISSIONER, OFFICE OF THE ASSISTANT/DEPUTY COMMISSIONER, CENTRAL TAX AND CENTRAL EXCISE, MALAPPURAM DIVISION, AWWAL TOWER, MIDDLE HILL, MALAPPURAM, PIN - 676505 2 UNION OF INDIA,REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK, NEW

DELHI, PIN - 110001 3 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS GST POLICY WING, NORTH BLOCK, NEW DELHI , REPRESENTED BY PRINCIPAL COMMISSIONER (GST)., PIN - 110001 4 STATE OF KERALA REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT., GOVT. SECRETARIAT, THIRUVANANTHAPURAM ., PIN - 695001 BY ADV P.B.AJOY, BY SR.ADV.SREELAL N.WARRIER, SC SRI MUHAMMED RAFIQ SPL.G.P., BY ADV.P.R.SREEJITH THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.9652 of 2023 and conn.cases -: 7 :-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 14514 OF 2023 PETITIONER: TECHVERSANT INFOTECH PVT LTD II FLOOR, SBC MODULE NO. 2306 YAMUNA BUILDING, TECHNOPARK PHASE, III CAMPUS THIRUVANANTHAPURAM - 691576 REPRESENTED BY ITS AUTHORISED SIGNATORY - KHANNA B, PIN - 691576 BY ADVS. M.GOPIKRISHNAN NAMBIAR K.JOHN MATHAI JOSON MANAVALAN KURYAN THOMAS PAULOSE C. ABRAHAM RAJA KANNAN ASHER REVI JOB RESPONDENTS: 1 UNION OF INDIA,REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK, NEW DELHI, PIN - 110001 2 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS GST POLICY WING, NORTH BLOCK, NEW DELHI , REPRESENTED BY PRINCIPAL COMMISSIONER (GST)., PIN - 110001 3 STATE OF KERALA REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM., PIN - 695001

4 STATE TAX OFFICER SGST OFFICE, KUNDARA KOLLAM, KERALA., PIN - 691501 BY ADV SREEJITH P. R, BY SR.ADV.SREELAL N.WARRIER, SC SRI MUHAMMED RAFIQ SPL.G.P. THIS WRIT PETITION(c) HAVING BEEN FINALLY HEARD ON 28.06.2024 ALONG WITH WP(C).9652/2023 AND CONN.CASES,THE COURT ON THE SAME DAY DELIVERED THE

FOLLOWING: WPC No.9652 of 2023 and conn.cases -: 8 :-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 14570 OF 2023 PETITIONER: MOHAMMED SHAKIL KHAN,AGED 39 YEARS PROPRIETOR, M/S. S. K. GLASS WORKS, TC II/143, JYOTHI NAGAR, SHORANUR ROAD, THIRUVAMBADI, THRISSUR, PIN - BY ADVS. MEERA V.MENON R.SREEJITH K.KRISHNA PARVATHY MENON RESPONDENTS: 1 THE SUPERINTENDENT OF CENTRAL TAX & CENTRAL EXCISE THRISSUR RANGE, CENTRAL EXCISE BUILDING, SAKTHANTHAMPURAN NAGAR, THRISSUR, PIN - 680001 2 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS GST POLICY WING, NORTH BLOCK, NEW DELHI , REPRESENTED BY PRINCIPAL COMMISSIONER (GST)., PIN - 110001 3 STATE OF KERALA REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT., GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001 4 UNION OF INDIA,REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK, NEW DELHI, PIN - 110001 BY ADV VISHNU JAYAPALAN, BY SR.ADV.SREELAL N.WARRIER, SC SRI MUHAMMED RAFIQ SPL.G.P. THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.9652 of 2023 and conn.cases -: 9 :-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 15467 OF 2023 PETITIONER: CRESCENT LAB EQUIPMENTS REPRESENTED BY ITS MANAGING PARTNER AGED 47 YEARS PIN - 683101 REPRESENTED BY ITS MANAGING PARTNER, MR. SASIDHARAN PILLAI SUNIL KUMAR, RESIDENT OF VAISAKH, NNRA - 39, U.C. COLLEGE P.O.,, PIN - 683102 BY ADV

B.K.GOPALAKRISHNAN RESPONDENTS: 1 THE COMMISSIONER OF CENTRAL GST (CGST) CENTRAL EXCISE AND CUSTOMS REVENUE BUILDING IS PRESS ROAD KOCHI ERNAKULAM, PIN - 682018 2 THE JOINT COMMISSIONER APPEALS CENTRAL GST (CGST) OFFICE OF THE COMMISSIONER APPEALS CENTRAL TAX, CENTRAL EXCISE & CUSTOMS, REVENUE BUILDING, I.S. PRESS ROAD, KOCHI ERNAKULAM, PIN - 682018

3 THE SUPERINTENDANT OF CENTRAL TAX & CENTRAL EXCISE KAKKANAD RANGE 1, G S T BHAVAN, KATHRIKADAVU, KALOOR, ERNAKULAM, PIN - 682017 4 THE SUPERINTENDANT OF CENTRAL TAX & CENTRAL EXCISE ALUVA RANGE ALUVA ERNAKULAM, PIN - 683108 BY ADVS. SREELAL N.WARRIER, SC, CENTRAL GST (CGST) PREETHA S.NAIR SMT.PREETHA S. NAIR, SC, CENTRAL BOARD OF EXCISE AND CUSTOMS (SC-2094)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.9652 of 2023 and conn.cases -: 10 :-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 16385 OF 2023 PETITIONER: M/S KOOLIKAD HABBEB,XIV 257,258,259, ATHINJAL, MANIKOTH, KASARGOD, KERALA, PIN - 671326 BY ADVS. NITISH SATHESH SHENOY SUKUMAR NAINAN OOMMEN SHERRY SAMUEL OOMMEN NIDHI JACOB M.S.INSAAF MUHAMMEDU RESPONDENTS:

1 UNION OF INDIA REPRESENTED BY SECRETARY DEPARTMENT OF REVENUE, MINISTRY OF FINANCE GOVERNMENT OF INDIA, NORTH BLOCK NEW DELHI, PIN - 110001 2 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI, PIN - 110001

3 SUPERINTENDENT,CENTRAL TAX AND CENTRAL EXCISE GANESH TOWER, KANHANGAD, PIN - 671315 4 SUPERINTENDENT, COMMERCIAL TAX OFFICE THAYALANGADI, KASARAGOD, KERALA, PIN - 671121 BY ADV P.T.DINESH, BY SR.ADV.SREELAL N.WARRIER, SC SRI P.R.SREEJITH, SRI MUHAMMED RAFIQ SPL.G.P. THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON

28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.9652 of 2023 and conn.cases -: 11 :-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 16617 OF 2023 PETITIONER: SATYAM STEELS,48/1811, N.H. BYE PASS, PONNURUNNI, CHALIKKAVATTOM, ERNAKULAM - .682019 REPRESENTED BY ITS. PARTNER SURESH KUMAR MINTRI. BY ADVS. RAHUL A. S.ANIL KUMAR (TRIVANDRUM) SABU C.J M.RAJAGOPAL APARNA ANIL RESPONDENTS:

1 THE ASSISTANT COMMISSIONER,OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND CENTRAL EXCISE, ERNAKULAM RANG -5, GST BHAVAN, KATHRIKADAVU, KALOOR, KOCHI.-682017 2 UNION OF INDIA,REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA,NORTH BLOCK, NEW DELHI. 110001

3 3. CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS, REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE, NORTH BLOCK,NEW DELHI.110001 4 STATE OF KERALA,REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM.-695001 5 THE SUPERINTENDENT OF CENTRAL EXCISE, ERNAKULAM RANGE-5, CENTRAL EXCISE BHAVAN, KATHRIKADAVU, KOCHI. 682017 BY ADV Thanuja Roshan George, BY SR.ADV.SREELAL N.WARRIER, SC,SRI

MUHAMMED RAFIQ SPL.G.P.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.9652 of 2023 and conn.cases -: 12 :-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 18231 OF 2023 PETITIONER: M/S T.J. MATHAI & CO,AGED 52 YEARS AMIGO HOUSE, NEAR SOUTH OVER BRIDGE THOUNDAYIL ROAD, PANAMPALLY NAGAR, KOCHI, REPRESENTED BY ITS MANAGING PARTNER - MR. JOE MATHEW, PIN - 682036 BY ADVS. A.KUMAR P.J.ANILKUMAR G.MINI(1748) P.S.SREE PRASAD JOB ABRAHAM RESPONDENTS: 1 UNION OF INDIA THROUGH ITS SECRETARY (REVENUE), MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI G.P.O., PIN - 110001 2 STATE OF KERALA,REPRESENTED BY SECRETARY TO GOVERNMENT, FINANCE DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM G.P.O., THIRUVANANTHAPURAM, PIN - 695001 3 DEPUTY COMMISSIONER CENTRAL TAX & CENTRAL EXCISE CENTRAL REVENUE BUILDING I.S.PRESS ROAD COCHIN, PIN - 682018 BY ADVS. DEEPA RAJESH SREEJITH P. R, BY SR.ADV.SREELAL N.WARRIER, SC SRI MUHAMMED RAFIQ SPL.G.P. THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.9652 of 2023 and conn.cases -: 13 :-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 20634 OF 2023 PETITIONER: SHANAVAS EBRAHIMKUTTY,AGED 49 YEARS

PROPRIETOR, M/S. EVER GREEN AGENCIES, MATTAPALLIL COMPLEX, 1ST MILE, KAYAMKULAM ALAPPUZHA, PIN - 690502 BY ADVS. MEERA V.MENON R.SREEJITH K.KRISHNA PARVATHY MENON RESPONDENTS: 1 THE STATE TAX OFFICER, STATE GOODS AND SERVICES TAX DEPARTMENT, MINI CIVIL STATION, KAYAMKULAM, PIN - 690502

2 THE JOINT COMMISSIONER (APPEALS),STATE GOODS AND SERVICES TAX DEPARTMENT, KOLLAM, PIN - 691002 3 THE COMMISSIONER OF STATE GST,TAX TOWERS, KILLIPPALAM, KARAMANA, THIRUVANANTHAPURAM, PIN - 695002

4 STATE OF KERALA, REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT, GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001 5 UNION OF INDIA,REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK, NEW DELHI, PIN - 110001 BY ADV.P.R.SREEJITH SRI MUHAMMED RAFIQ SPL.G.P. THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.9652 of 2023 and conn.cases -: 14 :-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 20811 OF 2023 PETITIONER: HASHARATH,AGED 39 YEARS PROPRIETOR, M/S. K.V.E.K TRADERS, KAYAMKULAM, ALAPPUZHA, PIN - 690502 BY ADVS. MEERA V.MENON R.SREEJITH K.KRISHNA PARVATHY MENON RESPONDENTS:

1 THE STATE TAX OFFICER, STATE GOODS AND SERVICES TAX DEPARTMENT, MINI CIVIL STATION, KAYAMKULAM, PIN - 690502 2 THE JOINT COMMISSIONER (APPEALS),STATE GOODS AND SERVICES TAX DEPARTMENT, KOLLAM, PIN - 691002 3 THE COMMISSIONER OF STATE

GST, TAX TOWERS, KILLIPPALAM, KARAMANA, THIRUVANANTHAPURAM, PIN - 695002 4 STATE OF KERALA, REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT, GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001 5 UNION OF INDIA,REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK, NEW DELHI, PIN - 110001 BY ADV.P.R.SREEJITH SRI MUHAMMED RAFIQ SPL.G.P. THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.9652 of 2023 and conn.cases -: 15 :-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 21402 OF 2023 PETITIONER: SAMEEL A, PROPRIETOR,AGED 46 YEARS M/S AASHMI TRADERS, MP-III/558A, CHEMPAKAMANGALAM, KORANI P.O., THIRUVANANTHAPURAM, PIN - 695104 BY ADVS. P.S.SOMAN T.RADHAMONY RESPONDENTS: 1 ASSISTANT COMMISSIONER, CENTRAL GST & CENTRAL EXCISE, THIRUVANANTHAPURAM NORTH DIVISION, PB NO.13, GST BHAVAN, PRESS CLUB ROAD, THIRUVANANTHAPURAM, PIN - 695001 2 UNION OF INDIA REPRESENTED BY THE SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI, PIN - 3 STATE OF KERALA, REPRESENTED BY THE, COMMISSIONER OF STATE TAX, TAX TOWER, KARAMANA P.O., THIRUVANANTHAPURAM, PIN - 695002 4 PRINCIPAL CHIEF COMMISSIONER OF CGST & CENTRAL EXCISE, OFFICE OF THE CHIEF COMMISSIONER, CENTRAL REVENUE BUILDING, I S PRESS ROAD, KOCHI, PIN - 682018 BY ADV.P.R.SREEJITH,SRI MUHAMMED RAFIQ SPL.G.P., BY SR.ADV.SRI SREELAL N.WARRIER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.9652 of 2023 and conn.cases -: 16 :-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 22939 OF 2023 PETITIONER: M/S. A. M PHARMACEUTICALS INDIA PVT. LTD.,34/711, VELLIYANNOOR TEMPLE ROAD, KOKKALAI, THRISSUR- 680021, REPRESENTED BY ITS MANAGING DIRECTOR SRI. ARUN MAJEED BY ADVS. K.S.HARIHARAN NAIR G.REMADEVI HARIMA HARIHARAN RAJATH R NATH DHEERAJ SASIDHARAN RESPONDENTS: 1 ADDITIONAL COMMISSIONER (ANTI-EVASION),OFFICE OF THE COMMISSIONER, CENTRAL TAX AND CENTRAL EXCISE, CENTRAL REVENUE BUILDING, I.S PRESS ROAD, KOCHI, PIN - 682018 2 UNION OF INDIA,REPRESENTED BY ITS SECRETARY (REVENUE), MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI, PIN - 3 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (ERSTWHILE CENTRAL BOARD OF EXCISE AND CUSTOMS) REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI, PIN - 110001 BY ADV SREEJITH P. R, SR.ADV.SREELAL N.WARRIER, SC THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.9652 of 2023 and conn.cases -: 17 :-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 23370 OF 2023 PETITIONER:

CHETHIPADATH HOUSE ALIKUNJI ABDUL JALEEL, AGED 47 YEARS,CHETHIPADATH HOUSE, ERIYAD, KODUNGALLUR, THRISSUR, PIN - 680666 BY ADVS. K.N.SREEKUMARAN P.J.ANILKUMAR (A-1768) N.SANTHOSHKUMAR RESPONDENTS: 1 ASSISTANT COMMISSIONER (WC & LT), WORKS CONTRACT, STATE GOODS & SERVICE TAX DEPARTMENT,

POOTHOLE, THRISSUR, PIN - 680004 2 DEPUTY COMMISSIONER, ARREAR RECOVERY, TAX PAYER SERVICES, STATE GOODS & SERVICE TAX DEPARTMENT, POOTHOLE, THRISSUR, PIN - 680004 3 COMMISSIONER OF STATE GOODS & SERVICE TAX DEPARTMENT, TAX TOWER, 9TH FLOOR, KILLIPPALAM, KARAMANA-P.O, THIRUVANANTHAPURAM, PIN - 695002 4 STATE OF KERALA, REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES),GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

5 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI, PIN - 110001 BY ADVS. THUSHARA JAMES S.JUSTUS,BY ADV.P.R.SREEJITH, SRI MUHAMMED RAFIQ SPL.G.P. , BY SR.ADV.SRI SREELAL N.WARRIER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.9652 of 2023 and conn.cases -: 18 :-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 23786 OF 2023 PETITIONER: INDUS CONSUMER PRODUCTS PVT. LTD., DOOR NO. X/396-C, KALAVANCODAM PO, CHERTHALA, ALAPPUZHA REPRESENTED BY ITS MANAGING DIRECTOR, PIN - 688586 BY ADV A.KRISHNAN RESPONDENTS: 1 DEPUTY COMMISSIONER,MINI CIVIL STATION, OFFICE OF DEPUTY COMMISSIONER OF CENTRAL TAX & CENTRAL EXCISE, BSNL BHAVAN, EXCHANGE ROAD, ALAPPUZHA, PIN - 688003 2 JOINT COMMISSIONER (APPEALS II) CENTRAL TAX CENTRAL EXCISE & CUSTOMS, CENTRAL REVENUE BUILDING, I.S. PRESS ROAD, KOCHI, PIN - 682018 3 UNION OF INDIA,REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK, NEW DELHI, PIN - 110001 BY ADVS. SREEJITH P. R MINI GOPINATH -CGC, SR.ADV.SRI SREELAL N.WARRIER SRI P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).9652/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.9652 of 2023 and conn.cases -: 19 :-

JUDGMENT

[WP(C) Nos.9652/2023, 9911/2023, 10350/2023, 13242/2023, This batch of writ petitions contains three sets of cases. In some cases, the respective supplier had remitted the tax (GST) but not reflected in their return GSTR due to some technical reasons. Another set of petitioners are those who have received the goods or services and have valid tax invoices, proof of payment of the value of goods along with the GST component to the respective suppliers, but the respective suppliers had not remitted the GST on the supply made by them to the petitioners. The third set of petitioners are those who are in possession of the invoice but have no clear proof of payment of consideration and tax towards the inward supply and might not have received goods in their possession. Common questions of facts and law are involved in these writ petitions. W.P.(C) Nos.31559/2019 and connected matters were disposed on WPC No.9652 of 2023 and conn.cases -: 20 :- 4.6.2024 by this Court and the controversy has been decided by judgment of even date.

2. The same points arise in the instant batch of writ petitions. The operative portion of the judgment in WPC No.31559 of 2019 dated 4.6.2024 reads as follows:

> 99. The Government had realized the difficulty in the initial roll out of the GST regime under the CGST/SGST Act and considered that GSTR 2A was not available initially in the Finance years 2017-2018 and 2018-2019 during the implementation of GST. In order to resolve all bona fide claims and mistakes, Circular No.183/15/2022- GST dated 27.12.2022 and Circular No. 193/05/2023- GST dated 17.07.2023 have been issued. Circulars cover the period from the introduction of GST till Section 16(2)(aa) was introduced with effect from 01.01.2022. The ITC can be availed by the recipient for the bona fide scenarios listed in those Circulars on submitting proof of payment to the Government by the supplier.

Therefore, if, during the pendency of these writ petitions, the petitioners who could have got the benefits of these Circulars and could not avail the benefits within the time limit prescribed, may approach the appropriate GST authority within a period of thirty days from today to avail the benefit of the aforesaid Circulars, if the same is/are applicable to their case. The GST authorities will examine the claim of the individual dealer by applying the provisions of the Circulars, and it will grant applicable

 relief to eligible dealers.

100. Prior to the amendment in Section 39 by the

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

WPC No.9652 of 2023 and conn.cases -: 22 :- 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 30 th November in each financial year with effect from 01.07.2017, in respect of the petitioners who had filed their returns for the month of September on or before 30th November, and their claim for ITC should be processed, if they are otherwise eligible for ITC.

Hence, by adopting the reasoning, observations and conclusions recorded in the judgment dated 04.06.2024 in W.P.(C) Nos.31559/2019 and connected matters, these writ petitions stand disposed of. WPC No.9652 of 2023 and conn.cases -: 23 :- All Interlocutory Applications regarding interim matters stand closed. DINESH KUMAR SINGH, JUDGE css/ WPC No.9652 of 2023 and conn.cases -: 24 :- APPENDIX OF WP(C) 9911/2023 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE FORM GSTR-3B FOR THE MONTH OF FEBRUARY 2020 SUBMITTED BY THE PETITIONER Exhibit P1(a) TRUE COPY OF THE FORM GSTR-3B FOR THE MONTH OF MARCH 2020 SUBMITTED BY THE PETITIONER ExhibitP2 TRUE COPY OF THE LETTER O.C.NO.91/2022 BEARING DIN: 20221058TI0303222522 DATED 18.10.2022 ISSUED TO THE PETITIONER BY THE 5TH RESPONDENT ExhibitP3 TRUE COPY OF REPLY DATED 01.11.2022 SUBMITTED BY THE PETITIONER TO THE 5TH RESPONDENT ExhibitP4 TRUE COPY OF THE SHOW CAUSE NOTICE NO: RESPONDENT BEARING DIN: 20230158TI03000E29, AND RECEIVED BY THE

PETITIONER ON 16.01.2023 ExhibitP5 TRUE COPY OF THE REPLY DATED 02.02.2023 SUBMITTED BY THE PETITIONER TO THE 5TH RESPONDENT ExhibitP6 TRUE COPY OF THE ORDER PASSED BY THIS HONORABLE COURT IN W.P.(C) NO.28117 OF 2022 DATED 30.08.2022 WPC No.9652 of 2023 and conn.cases -: 25 :- APPENDIX OF WP(C) 10350/2023 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE PROCEEDINGS PASSED U/S. 73 OF THE GST ACTS FOR 2018-19 DATED: 22.11.2022 Exhibit P1(a) TRUE COPY OF THE SUMMERY OF THE ORDER/RECOVERY NOTICE ISSUED IN FORM GST DRC- 07 FOR 2018-19 DATED: 05.12.2022 WPC No.9652 of 2023 and conn.cases -: 26 :- APPENDIX OF WP(C) 13242/2023 PETITIONER EXHIBITS Exhibit P1 A TRUE COPY OF THE NOTICE IN FORM GST ASMT-10 DATED 10.05.2022 Exhibit P2 TRUE COPY OF THE INTIMATION IN PART A OF FORM GST DRC-01 A U/S.73{5) /74(5) DATED 17.01.2023 Exhibit P3 TRUE COPY OF THE FORM GST ASMT-II DATED 28.09.2022 Exhibit P4 TRUE COPY OF THE REPLY IN PART B DATED 10.02.2023 Exhibit P5 TRUE COPY OF THE SHOW CAUSE NOTICE NO. ACT, 2017/KSGST ACT, 2017 WPC No.9652 of 2023 and conn.cases -: 27 :- APPENDIX OF WP(C) 13503/2023 PETITIONER EXHIBITS Exhibit P1 COPY OF THE NOTICE DATED 23-03-2023 ISSUED BY THE 1ST RESPONDENT WPC No.9652 of 2023 and conn.cases -: 28 :- APPENDIX OF WP(C) 14297/2023 PETITIONER EXHIBITS Exhibit P1 COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 31-03-2022 Exhibit P2 COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DTD. 22-03-2022 Exhibit P3 COPY OF ORDER IN WPC NO. 31157/2022 OF THIS HON'BLE COURT DTD. 30-09-2022 WPC No.9652 of 2023 and conn.cases -: 29 :- APPENDIX OF WP(C) 14514/2023 PETITIONER EXHIBITS Exhibit P1 THE TRUE COPY OF THE ORDER OF ASSESSMENT DATED 20.12.2022 ISSUED BY THE 4TH RESPONDENT FOR THE YEAR 2017-18 Exhibit P2 THE TRUE COPY OF THE SUMMARY ORDER OF ASSESSMENT IN FORM-GST DRC-07 DATED 20.12.2022, ISSUED BY THE 4TH RESPONDENT

ALONG WITH EXT. P1 ORDER

Exhibit P3 TRUE COPY OF THE ORDER DATED 13.04.2023 PASSED BY THE HON'BLE HIGH COURT OF KERALA IN W.P (C) NO. 13976 OF 2023 WPC

No.9652 of 2023 and conn.cases -: 30 :- APPENDIX OF WP(C) 14570/2023 PETITIONER EXHIBITS Exhibit P1 COPY OF SJHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 03-04-2023 Exhibit P2 COPY OF ORDER IN WPC NO. 32854/2022 OF THIS HON'BLE COURT DTD. 18-10-2022 WPC No.9652 of 2023 and conn.cases -: 31 :- APPENDIX OF WP(C) 15467/2023 PETITIONER EXHIBITS Exhibit P1 A TRUE PHOTOCOPY OF THE GST REGISTRATION CERTIFICATE OF THE PETITIONER Exhibit P2 A TRUE PHOTOCOPY OF THE NOTIFICATION NO.47/2017 INTEGRATED TAX (RATE) DATED 14.11.2017 Exhibit P3 A TRUE COPY OF APPLICATION FOR REFUND DATED

20.01.2020 UNDER SEC.54[3] IN FORM-RFD01 AND AS PER RULE 89(1) OF CGST RULES, 2017, FOR THE FINANCIAL YEAR 2018-19 FOR A SUM OF RS.16,89,688/- BEARING ARN NO.AA320120013221I

Exhibit P4 A TRUE COPY OF AN EXTRACT OF ELECTRONIC CREDIT LEDGER AVAILABLE IN GST PORTAL Exhibit P5 A TRUE COPY OF THE WORKINGS OF GST REFUND CERTIFIED BY A CHARTERED ACCOUNTANT ALREADY GIVEN ALONG WITH REFUND APPLICATION Exhibit P6 A TRUE COPY OF THE SHOW CAUSE NOTICE NO.01/DRC/GST/2021 DATED 16.11.2021 Exhibit P7 A TRUE COPY OF THE REPLY AND OBJECTION TO THE SHOW CAUSE NOTICE DATED 15.12.2021 Exhibit P8 A TRUE COPY OF DETAILED WORKINGS OF COMPUTATION Exhibit P9 A TRUE COPY OF THE ORDER (DRC07) BEARING NO.3CEETI0501S032200002 ON 31.03.2022 PASSED BY RESPONDENT NO. 3 Exhibit P10 . A TRUE COPY OF THE APPEAL (FORM GST APL-01] UNDER RULES 108(1) OF CGST RULES, 2017 BEFORE THE RESPONDENT NO. 2 DATED 15.06.2022 Exhibit P11 A TRUE COPY OF DRC03 REF. ARN NO.AD321222004762Q DATED 21/12/2022 Exhibit P12 A TRUE COPY OF ORDER IN APPEAL NO.COC-GST- 000-APP-27/2023/JC DATED 15.02.2023 PASSED BY THE RESPONDENT NO.2 WPC No.9652 of 2023 and conn.cases -: 32 :- Exhibit P13 A TRUE COPY OF EXTRACT OF ELECTRONIC LEDGER Annexure A1 A copy of the Circular No 192/04/2023 - GST dated 17/7/2023 issued by the Board WPC No.9652 of 2023 and conn.cases -: 33 :- APPENDIX OF WP(C) 16385/2023 PETITIONER EXHIBITS Exhibit P1

TRUE COPY OF THE REGISTERATION CERTIFICATE IN FORM REG -06 DATED 23.11.2021 ISSUED BY THE 4TH RESPONDENT Exhibit P2 TRUE COPY OF THE RECOVERY LETTER BEARING DIN 20230385TJ0105999DE5 DATED 08.03.2023 ISSUED BY THE 3RD RESPONDENT Exhibit P3 TRUE COPY OF THE CA CERTIFICATE DATED 30.03.2023 ISSUED BY MR. NISHANTH SEBASTIAN JOSE Exhibit P4 A TRUE COPY OF THE PRESS RELEASE DATED 04.05.2018 Exhibit P5 A TRUE COPY OF THE INTERIM ORDER DATED 18.01.2023 IN WP(C) NO 1604 OF 2023 WPC No.9652 of 2023 and conn.cases -: 34 :- APPENDIX OF WP(C) 16617/2023 PETITIONER EXHIBITS Exhibit P1 NOTICE DATED 22-11-2022 ISSUED BY THE 1ST RESPONDENT. Exhibit P2 REPLY TO EXT-P1 DATED 16-01-2023 FILED BY THE PETITIONER. Exhibit P3 ORDER DATED 07-03-2023 ISSUED BY THE 1ST RESPONDENT. Exhibit P4 COPY OF THE INTERIM ORDER IN WP(C) NO. HON'BLE HIGH COURT OF KERALA. WPC No.9652 of 2023 and conn.cases -: 35 :- APPENDIX OF WP(C) 18231/2023 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE SHOW CAUSE NOTICE DATED Exhibit P2 TRUE COPY OF THE INTERIM ORDER PASSED BY THIS HON'BLE COURT IN WP(C) 31219/2022 DATED 6.10.2022 Exhibit P3 TRUE COPY OF THE INTERIM ORDER PASSED BY THIS HON'BLE COURT IN AND WP(C) 32854/2022 DATED 18.10.2022 WPC No.9652 of 2023 and conn.cases -: 36 :- APPENDIX OF WP(C) 20634/2023 PETITIONER EXHIBITS Exhibit P1 COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DTD. 25-02-2022 Exhibit P2 COPY OF APPELLATE ORDER IN GSTA (ALPY) 20-08-2022 Exhibit P3 COPY OF ORDER IN WPC NO. 29479/2022 OF THIS HON'BLE COURT DTD. 16-09-2022 Exhibit P4 COPY OF ORDER IN WPC NO. 286/2023 OF THIS HON'BLE COURT DTD. 06-01-2023 WPC No.9652 of 2023 and conn.cases -: 37 :- APPENDIX OF WP(C) 20811/2023 PETITIONER EXHIBITS Exhibit P1 COPY OF ORDER NO. 32ALUPH2718P1ZM/2017-18 ISSUED BY THE 1ST ISSUED BY THE 1ST RESPONDENT DTD. 18-02-2022 Exhibit P2 COPY OF APPELLATE ORDER IN GSTA (ALPY)111/2022 ISSUED BY THE 2ND RESPONDENT DTD. 20-08-2022 Exhibit P3 COPY OF ORDER IN WPC NO. 34128/2022 OF THIS HON'BLE COURT DTD. 28-10-2022 Exhibit P4 COPY OF ORDER IN WPC NO. 29479/2022 OF THIS HON'BLE COURT DTD. 16-09-2022 Exhibit P5 COPY OF ORDER IN

WPC NO. 2557/2023 OF THIS HON'BLE COURT DTD. 27-01-2023 WPC No.9652 of 2023 and conn.cases -: 38 :- APPENDIX OF WP(C) 21402/2023 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE REGISTRATION CERTIFICATE ISSUED ON 17-07-2018 TO THE PETITIONER

Exhibit P2 TRUE COPY OF THE ORDER-IN-

PETITIONER Exhibit P3 TRUE COPY OF THE PRESS RELEASE ISSUED BY THE CBIC DATED 04-05-2018. Exhibit P4 COPY OF THE INTERIM ORDER PASSED IN W.P. (C).11086/ 2022 DATED 31-03-2022 WPC No.9652 of 2023 and conn.cases -: 39 :- APPENDIX OF WP(C) 22939/2023 PETITIONER EXHIBITS Exhibit P1 COPY OF THE SHOW-CAUSE NOTICE DATED 15-06- 2023 ISSUED BY THE 1ST RESPONDENT Exhibit P2 COPY OF THE INTERIM ORDER IN WP(C) NO. HON'BLE HIGH COURT OF KERALA WPC No.9652 of 2023 and conn.cases -: 40 :- APPENDIX OF WP(C) 23370/2023 PETITIONER EXHIBITS Exhibit-P1 TRUE COPY OF THE RECOVERY NOTICE NO. AR/GST/32AHMPA6663J1ZA/37/2023-24 DATED 3..7..2023 ISSUED BY THE 2ND RESPONDENT Exhibit-P2 TRUE OF THE ASSESSMENT ORDER FOR 2018- 15..11..2022 UPLOADED IN THE GST PORTAL ISSUED BY THE 1ST RESPONDENT. Exhibit-P3 TRUE COPY OF THE ASSESSMENT ORDER FOR 2019- 15..11..2022 UPLOADED IN THE GST PORTAL ISSUED BY THE 1ST RESPONDENT. Exhibit-P 4 TRUE COPY OF ORDER DATED 10..11..2022 IN W.P.

(C) 24243/2022 PASSED BY THIS HON'BLE COURT.

WPC No.9652 of 2023 and conn.cases -: 41 :- APPENDIX OF WP(C) 23786/2023 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF ORDER DATED 26.4.2018, NO.06/2018,ISSUED BY 1ST RESPONDENT Exhibit P2 TRUE COPY OF ORDER IN APPEAL NO. 01/GST/TVN/ADC/2018R DATED 30.3.2021,ISSUED BY 2ND RESPONDENT NO.06/2018, BEFORE 2ND RESPONDENT Exhibit P3 TRUE COPY OF THE NOTIFICATION NO.131/2016- CUSTOMS (N.T) DATED .31.10.2016 Exhibit P4 TRUE COPY OF THE NOTIFICATION NO.59/2017- CUSTOMS (N.T) DATED .29.6.2017 WPC No.9652 of 2023 and conn.cases -: 42 :- APPENDIX OF WP(C) 9652/2023 PETITIONER EXHIBITS Exhibit P1 COPYOF

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