Asia Tech vs the Suprerindendent

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SooperKanoon Citation : sooperkanoon.com/1298762

Court : Kerala

Decided On : Jun-28-2024

Judge : Honourable Mr. Justice D. K. Singh

Appeal No. : WP(C)/26639/2023

Appellant : Asia Tech

Respondent : The Suprerindendent

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. 4613 OF 2024 PETITIONER/S: STERLING COCONUT AND OILS AND CAKES PVT. LTD. REGISTERED OFFICE AT 21/91, PERUMBILLISSERY WEST,CHEVOOR, THRISSUR, REPRESENTED BY ITS DIRECTOR SRI.V. P. RAPHAEL, PIN - 680561 BY ADVS. A.C.VENUGOPAL VIDHYA. A.C RESPONDENT/S:

1 THE SUPERINTENDENT CENTRAL TAX AND EXCISE OFFICE OF THE SUPERINTENDENT, CENTRAL TAX AND EXCISE, AMBALLUR RANGE, 1ST FLOOR, KOOVAKKADEN ARCADE, NH ROAD,

AMBALLUR, THRISSUR., PIN - 680301 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 AND 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 M.S.AMAL DHARSAN

OTHER PRESENT: SRI.MUHAMED RAFIQ-SPL.GP, SR.ADV.SREELAL N.WARRIER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).5023/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.4613/2024 & 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. 5023 OF 2023 PETITIONER/S: K.B. AMALKRISHNA, PROPRIETOR AGED 42 YEARS M/S AMAL PLYWOOD, PALARIVATTOM, ERNAKULAM, PIN - 682025 BY ADVS. P.S.SOMAN T.RADHAMONY RESPONDENT/S:

1 1. SUPERINTENDENT, CENTRAL TAX & CENTRAL EXCISE ERNAKULAM RANGE-3, CENTRAL EXCISE BHAVAN, KATHRIKADAVU, KOCHI, PIN - 682017 2 2. UNION OF INDIA REPRESENTED BY THE SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI-, PIN - 110001 3 STATE OF KERALA REPRESENTED BY THE, COMMISSIONER OF STATE TAX TAX TOWER, KARAMANA P.O.,

THIRUVANANTHAPURAM, PIN - 4 PRINCIPAL CHIEF COMMISSIONER OF CENTRAL TAX & CENTRAL EXCISE, OFFICE OF THE CHIEF COMMISSIONER, CENTRAL REVENUE BUILDING, I S PRESS ROAD, KOCHI, PIN - 682018 BY ADV SREEJITH P. R, BY GOVT.PLEADER SRI MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING HAVING BEEN FINALLY HEARD ON ON 28.06.2024, ALONG WITH WP(C).4613/2024 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.4613/2024 & 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. 8859 OF 2020 PETITIONER/S: STAR INDIA CONVEYORS, MANAGING PARTNER, K.I.HASHIM. BY ADVS. SMT.MEERA V.MENON SMT.K.KRISHNA RESPONDENT/S:

1 THE SUPERINTENDENT OF CENTRAL EXCISE AND CENTRAL TAX, PALAKKAD SOUTH RANGE, C.R.BUILDING, METTUPPALAYAM STREET, PALAKKAD-678001. 2 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, GST POLICY WING, NORTH BLOCK, NEW DELHI-110001, REPRESENTED BY PRINCIPAL COMMISSIONER (GST). 3 STATE OF KERALA, REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT. , GOVT. SECRETARIAT, THIRUVANANTHAPURAM-695001. BY ADV SMT.SHEELA DEVI.I., SC, CENTRAL BOARD OF EXCISE AND CUSTOMS, BY MUHAMMED RAFIQ-SPL.G.P., SR.ADV.SREELAL N.WARRIER

THIS WRIT PETITION (CIVIL) HAVING HAVING BEEN FINALLY HEARD ONON 28.06.2024, ALONG WITH WP(C).4613/2024 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.4613/2024 & 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. 26639 OF 2023 PETITIONER/S: ASIA TECH KALARICKAL, KANJIKUZHY P O, PUNNAYAR, IDUKKI DISTRICT, REPRESENTED BY ITS PROPRIETOR SRI. DAVID K X, PIN - BY ADVS. AJI V.DEV P.S.JOSEPH ANTONY ALAN PRIYADARSHI DEV S.SAJEEVAN RESPONDENT/S:

1 THE SUPRERINDENDENT CENTRAL TAX & CENTRAL EXCISE, THODUPUZHA RANGE, NEEROLIKKAL BUILDING, MANAKAD ROAD, THODUPUZHA, PIN - 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 MUHAMMED RAFIQ SPL.G.P., SR.ADV.SRI SREELAL N.WARRIER, THIS WRIT PETITION (CIVIL) HAVING HAVING BEEN FINALLY HEARD

ON ON 28.06.2024, ALONG WITH WP(C).4613/2024 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.4613/2024 & 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. 36032 OF 2022 PETITIONER/S: SHEREEF.P.S.. AGED 53 YEARS PROPRIETOR, M/S. AMANA ALUMINIUM CENTER NEAR

PERUMANNA KLARI SERVICE CO-OPERATIVE BANK, CHETTIYAMKINAR, KOZHICHENA KUTTIPALA ROAD, P.O.KLARI, MALAPPURAM, PIN - BY ADVS. MEERA V.MENON R.SREEJITH K.KRISHNA RESPONDENT/S:

1 STATE TAX OFFICER, STATE GST DEPARTMENT, MINI CIVIL STATION, TIRURANGADI, MALAPPURAM, PIN - 676306 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 DEPTARTMENT, GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001 BY ADV R.HARISHANKAR, SRI P.R.SREEJITH, SRI.MUHAMMED RAFIQ,SPL.G.P., SR.ADV.SREELAL N.WARRIER

THIS WRIT PETITION (CIVIL) HAVING HAVING BEEN FINALLY HEARD ONON 28.06.2024, ALONG WITH WP(C).4613/2024 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.4613/2024 & 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. 10220 OF 2024 PETITIONER/S: M/S.KAYPEE TRADERS, MANAGING PARTNER,K.P.RAMACHANDAN NAIR, PIN - 691019 BY ADVS. BOBBY JOHN S.AJAYGHOSH KUMAR VENKIDESWARAN.S FEVITHA K VISWAM RESPONDENT/S:

1 UNION OF INDIA,REPRESENTED BY ITS SECRETARY TO GOVERNMENT,FINANCE DEPARTMENT, RAJPATH MARG,CENTRAL

SECRETARIAT, PIN - 110001 2 THE ASSISTANT COMMISSIONER,CENTRAL TAX& CENTRAL EXCISE, KOLLAM DIVISION, ST.MARY'S BUILDING, KADAPPAKADA, KOLLAM, PIN - 691009 3 THE SUPERINTENDENT (ADJUDICATION), O/O THE COMMISSIONER, CENTRAL GST & CENTRAL EXCISE, ST.MARY'S BUILDING, KADAPPAKADA, KOLLAM, PIN - 691009 4 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST POLICY WING, NO.503, B WING, 5TH FLOOR, CBIC, HUDCO VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW DELHI, PIN - 110066 5 STATE OF KERALA,REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001 6 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX DEPARTMENT,9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O., THIRUVANANTHAPURAM, PIN - 695002 BY ADV P.R SREEJITH, SR.ADV.SREELAL N.WARRIER, SRI MUHAMMED RAFIQ - SPL.G.P.

THIS WRIT PETITION (CIVIL) HAVING HAVING BEEN FINALLY HEARD ON ON 28.06.2024, ALONG WITH WP(C).4613/2024 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.4613/2024 & 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. 10430 OF 2024 PETITIONER/S: ARAMPILLY OUSEPHUNNY THOMAS, AGED 80 YEARS PROPRIETOR, M/S. ST. THOMAS OIL, XII/353, MELOOR, THRISSUR, PIN - 680311 BY ADVS. MEERA V.MENON K.KRISHNA ACHYUTH MENON PARVATHY MENON PADMANATHAN K.V. RESPONDENT/S:

1 THE SUPERINTENDENT, CENTRAL TAX & CENTRAL EXCISE, CHALAKUDY RANGE,1ST FLOOR, MAJESTIC SQUARE, NEAR HEAD POST OFFICE, CHALAKUDY, THRISSUR, PIN - 680307 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 J.VISHNU, SR.ADV.SREELAL N.WARRIER, BY ADV.MUHAMMED RAFIQ-SPL.G.P., ADV.SRI P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING HAVING BEEN FINALLY HEARD ON ON 28.06.2024, ALONG WITH WP(C).4613/2024 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.4613/2024 & 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. 10601 OF 2024 PETITIONER/S: RAJEEV S, AGED 44 YEARS PROPRIETOR ,M/S SURYA TYRES XIV- 488A NEDUMKUNNAM GRAMA PANCHAYAT, SURYA BUILDING,KARUKACHAL NEDUMKUNNAM ROAD, KOTTAYAM, KERALA, PIN - 686540 BY ADV DIVYA RAVINDRAN RESPONDENT/S:

1 THE ASSISTANT STATE TAX OFFICER , STATE GST DEPARTMENT, FIRST CIRCLE CHANGANACHERRY, KOTTAYAM, KERALA, PIN - 686101 2 CENTRAL BOARD OF INDIRECT TAXES, GST POLICY WING, NORTH BLOCK NEW DELHI, REPRESENTED BY PRINCIPAL COMMISSIONER, PIN - 110001 3 STATE OF KERALA ,

TAXES DEPARTMENT, GOVT. SECRETARIAT, TRIVANDRUM, REPRESENTED BY SECRETARY TO GOVERNMENT, PIN - 695001 SRI P.R.SREEJITH, SC, SR.ADV.SREELAL N.WARRIER, SRI MUHAMMED RAFIQ-SPL.G.P. THIS WRIT PETITION (CIVIL) HAVING HAVING BEEN FINALLY HEARD

ON ON 28.06.2024, ALONG WITH WP(C).4613/2024 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WPC No.4613/2024 & conn.cases 9

JUDGMENT

[WP(C) Nos.4613/2024, 5023/2023, 8859/2020, 26639/2023, This batch of writ petitions contains three sets of cases. In some cases, the respective supplier had remitted the tax (GST) but not reflected in their return GSTR due to some technical reasons. Another set of petitioners are those who have received the goods or services and have valid tax invoices, proof of payment of the value of goods along with the GST component to the respective suppliers, but the respective suppliers had not remitted the GST on the supply made by them to the petitioners. The third set of petitioners are those who are in possession of the invoice but have no clear proof of payment of consideration and tax towards the inward supply and might not have received goods in their possession. Common questions of facts and law are involved in these writ petitions. W.P.(C) Nos.31559/2019 and connected matters were disposed on 4.6.2024 by this Court and the controversy has been decided by judgment of even date.

2. The same points arise in the instant batch of writ WPC No.4613/2024 & conn.cases 10 petitions. The operative portion of the judgment in WPC No.31559 of 2019 dated 4.6.2024 reads as follows:

> 99. The Government had realized the difficulty in the initial roll out of the GST regime under the CGST/SGST Act and considered that GSTR 2A was not available initially in the Finance years 2017-2018 and 2018-2019 during the implementation of GST. In order to resolve all bona fide claims

and mistakes, Circular No.183/15/2022- GST dated 27.12.2022 and Circular No. 193/05/2023- GST dated 17.07.2023 have been issued. Circulars cover the period from the introduction of GST till Section 16(2) (aa) was introduced with effect from 01.01.2022. The ITC can be availed by the recipient for the bona fide scenarios listed in those Circulars on submitting proof of payment to the Government by the supplier. Therefore, if, during the pendency of these writ petitions, the petitioners who could have got the benefits of these Circulars and could not avail the benefits within the time limit prescribed, may approach the appropriate GST authority within a period of thirty days from today to avail the benefit of the aforesaid Circulars, if the same is/are applicable to their case. The GST authorities will examine the claim of the individual dealer by applying the provisions of the Circulars, and it will grant applicable relief to eligible dealers.

100. Prior to the amendment in Section 39 by the Finance

Act 2022, the date for furnishing the return under Section 39 was 30th September. Considering the difficulties in the initial stage of the implementation of the GST regime, its understanding, and compliance, the Legislature effected the amendment and extended the time for filing the return for September to 30th November in each succeeding Financial Year. The amendment is only procedural

to ease the difficulties initially faced by the dealers / taxpayers. Therefore, where for the period from 01.07.2017 till 30.11.2022, if a dealer has filed the return after 30th September and the claim for ITC was made before 30th November, the claim for ITC of such dealer should also be processed if he is otherwise entitled to claim the ITC. It has been pointed out in several cases which are pending before this Court that the claim was made before 30th November of the succeeding

Financial Year, but the relevant period was 20th October, which was the extended date for furnishing the return under Section 39 for the month of September. Therefore, if a person has furnished the return for the month of September till 30th November, their claim should also be considered and processed and should not be rejected if the dealer did not furnish the return for the month of September on or before 20th October. This amendment being procedural has to be given retrospective effect and, therefore, it is provided that it should be treated that the time limit for furnishing the return for the month of September is 30th November in each Financial Year with effect from 01.07.2017, considering the peculiar nature of difficulties in the initial period of implementation of the GST regime. So far as the challenge to the constitutional validity of Section 16(2)(c) and Section 16(4) is concerned, the same is rejected. Result:

101. The liberty is granted to the petitioners, who can

claim the benefit of the two Circulars, namely, Circular No. 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. WPC No.4613/2024 & conn.cases 12

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. All Interlocutory Applications regarding interim matters stand closed. SD/- DINESH KUMAR SINGH, JUDGE css/ WPC No.4613/2024 & conn.cases 13 APPENDIX OF WP(C) 5023/2023 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE REGISTRATION CERTIFICATE ISSUED TO THE PETITIONER Exhibit P2 TRUE COPY OF THE ORDER IN

ORIGINAL NO.3/2022/GST/EKM RANGE-3 DATED 30-12-2022 ISSUED BY THE 1ST RESPONDENT Exhibit P3 TRUE COPY OF THE PRESS RELEASE ISSUED BY THE CBIC DATED 04-05-2018. Exhibit P4 TRUE COPY OF THE INTERIM ORDER PASSED BY THIS COURT IN W.P.(C).11086/ 2022 DATED 31-03-2022 WPC No.4613/2024 & conn.cases 14 APPENDIX OF WP(C) 8859/2020 PETITIONER EXHIBITS EXHIBIT P1 COPY OF REGISTRATION CERTIFICATE ISSUED BY GOVERNMENT OF INDIA TO THE PETITIONER DATED 07.02.2020. EXHIBIT P2 COPY OF GSTR-3B RETURN FILED BY THE PETITIONER FOR THE MONTH FEBRUARY 2018. EXHIBIT P2(A) COPY OF GSTR-3B RETURN FILED BY THE PETITIONER FOR THE MONTH MARCH 2018. EXHIBIT P2(B) COPY OF GSTR-3B RETURN FILED BY THE PETITIONER FOR THE MONTH APRIL 2018. EXHIBIT P2(C) COPY OF GSTR-3B RETURN FILED BY THE PETITIONER FOR THE MONTH MAY 2018. EXHIBIT P2(D) COPY OF GSTR-3B RETURN FILED BY THE PETITIONER FOR THE MONTH JUNE 2018. EXHIBIT P2(E) COPY OF GSTR-3B RETURN FILED BY THE PETITIONER FOR THE MONTH JULY 2018. EXHIBIT P2(F) COPY OF GSTR-3B RETURN FILED BY THE PETITIONER FOR THE MONTH AUGUST 2018. EXHIBIT P2(G) COPY OF GSTR-3B RETURN FILED BY THE PETITIONER FOR THE MONTH SEPTEMBER 2018. EXHIBIT P2(H) COPY OF GSTR-3B RETURN FILED BY THE PETITIONER FOR THE MONTH OCTOBER 2018. EXHIBIT P2(I) COPY OF GSTR-3B RETURN FILED BY THE PETITIONER FOR THE MONTH NOVEMBER 2018. EXHIBIT P2(J) COPY OF GSTR-3B RETURN FILED BY THE PETITIONER FOR THE MONTH DECEMBER 2018. EXHIBIT P2(K) COPY OF GSTR-3B RETURN FILED BY THE PETITIONER FOR THE MONTH JANUARY 2019. EXHIBIT P2(L) COPY OF GSTR-3B RETURN FILED BY THE PETITIONER FOR THE MONTH FEBRUARY 2019. EXHIBIT P2(M) COPY OF GSTR-3B RETURN FILED BY THE PETITIONER FOR THE MONTH MARCH 2019. EXHIBIT P3 COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DATED 20.02.2020. EXHIBIT P3(A) COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DATED 18.02.2020. WPC No.4613/2024 & conn.cases 15 APPENDIX OF WP(C) 26639/2023 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE PROCEEDINGS PASSED U/S. 73 OF THE GST ACTS FOR 2018-19 DATED: 14-10-2022 Exhibit P1(a) TRUE COPY OF THE

SUMMERY OF THE ORDER ISSUED IN FORM GST DRC-07 FOR 2018-19 DATED: 18-10WPC No.4613/2024 & conn.cases 16 APPENDIX OF WP(C) 36032/2022 PETITIONER EXHIBITS Exhibit P1 COPY OF SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 29-08-2022 Exhibit P2 COPY OF ORDER IN WPC NO. 30146/22 OF THIS HON'BLE COURT DTD. 23-09-2022 WPC No.4613/2024 & conn.cases 17 APPENDIX OF WP(C) 10220/2024 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE REPLY DATED 03.10.2023 SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT Exhibit P2 TRUE COPY OF THE ARGUMENT NOTE DATED 09.11.2023 SUBMITTED BY THE PETITIONER TO THE 3RD RESPONDENT Exhibit P3 TRUE COPY OF THE ORDER DATED 13.11.2023 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER WPC No.4613/2024 & conn.cases 18 APPENDIX OF WP(C) 10430/2024 PETITIONER EXHIBITS Exhibit P1 COPY OF SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 25-07-2023 Exhibit P2 COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DTD. 19-09-2023 Exhibit P3 COPY OF ORDER IN WPC NO. 30146/2022 OF THIS HON'BLE COURT DTD. 23-09-2022 WPC No.4613/2024 & conn.cases 19 APPENDIX OF WP(C) 10601/2024 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE SHOW CAUSE NOTICE U/S 73(1) CGST ACT, 2017, ISSUED BY THE 1ST RESPONDENT DATED 19.12.2022 Exhibit P2 TRUE COPY OF THE REPLY 10.1.2023 SUBMITTED BY THE PETITIONER IN RESPONSE TO EXT.P1 Exhibit P3 TRUE COPY OF THE PROCEEDINGS NO.ZD321223037939B DATED 30.12.2023 ISSUED BY THE 1ST RESPONDENT Exhibit P4 TRUE COPY OF THE PROCEEDINGS NO.ZD3201240046052 DATED 5.1.2024 ISSUED BY THE 1ST RESPONDENT Exhibit P5 THE TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED UNDER SECTION 73(1) OF THE ACT FOR THE FY 2018-19 DATED 19.12.2023 Exhibit P6 A TRUE COPY OF THE REPLY FILED BY THE PETITIONER ON 03.01.2024 AGAINST THE EXT P5 SHOW CAUSE NOTICE Exhibit P7 THE TRUE COPY OF THE INTERIM ORDER DATED 07.04.2024 OBTAINED IN W.P(C) NO. 9294/2024 PASSED BY THIS HON'BLE COURT WPC No.4613/2024 & conn.cases 20 APPENDIX OF WP(C) 4613/2024 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE NOTICE OC NO. 59/2023 DATED 05.06.2023 ISSUED TO THE PETITIONER BY THE 1ST RESPONDENT Exhibit

P2 TRUE COPY OF THE REPLY DATED 16.06.2023 SENT BY THE PETITIONER TO THE 1ST RESPONDENT Exhibit P3 TRUE COPY OF THE NOTICE OC NO. 65/2023 DATED 10.07.2023 SENT BY THE 1ST RESPONDENT TO THE PETITIONER Exhibit P4 TRUE COPY OF THE REPLY DATED 18.08.2023 SENT BY THE PETITIONER TO THE 1ST RESPONDENT Exhibit P5 TRUE COPY OF THE SHOW CAUSE NOTICE OC NO. RESPONDENT TO THE PETITIONER Exhibit P6 TRUE COPY OF THE REPLY DATED 28.10.2023 SEND BY THE PETITIONER Exhibit P7 TRUE COPY OF THE HEARING NOTICE OC NO. RESPONDENT Exhibit P8 TRUE COPY OF THE INVOICE DATED 01.11.2017 ISSUED BY SRI. S. ARUCHAMY, SREE TRADERS Exhibit P9 TRUE COPY OF THE INVOICE DATED 14.11.2017 ISSUED BY SRI. S. ARUCHAMY, SREE TRADERS Exhibit P10 TRUE COPY OF THE BANK STATEMENTS OF THE PETITIONER'S BANK ACCOUNT Exhibit P11 TRUE COPY OF THE ORDER OC NO. 186/2023 DATED 17.11.2023 OF THE 1ST RESPONDENT Exhibit P12 TRUE COPY OF THE DRC-7 RECOVERY NOTICE REF. NO. ZD 321223036478K DATED 29.12.2023