

Pkk Constructions, vs Union of India,

Pkk Constructions, vs Union of India,

SooperKanoon Citation : sooperkanoon.com/1302366

Court : Kerala

Decided On : Jun-28-2024

Judge : Honourable Mr. Justice D. K. Singh

Appeal No. : WP(C)/32077/2023

Appellant : Pkk Constructions,

Respondent : Union of India,

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. 24344 OF 2023 PETITIONER/S: M/S. HOLY CROSS HOSPITAL,
KERALA, REPRESENTED BY IT'S PRESIDENT, SR. JOSIA,
KONAMPARAYIL, PIN - 695007 BY ADVS.K.LATHA MEENAKSHI
P.R. RESPONDENT/S: THE ASSISTANT STATE TAX OFFICER,
STATE GOODS AND SERVICE TAX DEPARTMENT, TAXPAYER
CIRCLE, FORT TAX TOWER, 4TH FLOOR, KARAMANA,
THIRUVANANTHAPURAM, PIN - 695002 OTHER PRESENT:
SRI.MUHAMED RAFIQ-SPL.GP THIS WRIT PETITION (CIVIL) HAVING
FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).1660/2024,

25951/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -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. 1660 OF 2024 PETITIONER/S: SHAHAR ABDUL JABBAR AGED
49 YEARS PROPRIETOR, M/S. KOLLAM TRADERS, VP-VIII/391,
NILAKKAMUKKU, VAKKOM, KADAKKAVUR, THIRUVANATHAPURAM,
PIN - 695306 BY ADVS. MEERA V.MENON R.SREEJITH K.KRISHNA
PARVATHY MENON RESPONDENT/S: 1 THE SUPERINTENDENT
CENTRAL GST AND CENTRAL EXCISE, ATTINGAL RANGE,
REGENCY MALL, MAMOM, ATTINGAL, THIRUVANANTHAPURAM,
PIN - 695104 2 UNION OF INDIA REPRESENTED BY SECRETARY TO
GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF
REVENUE), NORTH BLOCK, NEW DELHI, PIN - 110001 3 CENTRAL
BOARD OF INDIRECT TAXES & CUSTOMS GST POLICY WING,
NORTH BLOCK, NEW DELHI, REPRESENTED BY PRINCIPAL
COMMISSIONER (GST)., PIN - 110001

4 STATE OF KERALA REPRESENTED BY SECRETARY TO
GOVERNMENT, TAXES DEPT., -3- GOVT. SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001 BY ADV VISHNU PRADEEP;
SRI SREELAL N WARRIER; SRI P R SREEJITH THIS WRIT PETITION
(CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH
WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON THE
SAME DAY DELIVERED THE FOLLOWING: -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. 25951 OF 2023 PETITIONER/S: MUNDACKAL COLOUR HOUSE

ADLY/GP/390, MANNAMKANDAM, ADIMALY, IDUKKI, REPRESENTED BY ITS PROPRIETOR SRI. ALPHYNE AGY (REGISTRATION CANCELLED), PIN - 685561 BY ADVS. AJI V.DEV M.G.SHAJI ALAN PRIYADARSHI DEV S.SAJEEVAN JOLLY SUNNY SUSHA S. RESPONDENT/S: 1 THE SUPERINTENDENT CENTRAL G.S.T & CENTRAL EXCISE, MUNNAR RANGE, TOP STATION ROAD, MUNNAR P.O-, PIN - 685612 2 UNION OF INDIA, REPRESENTED BY ITS SECRETARY (REVENUE), MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI, PIN - 110001 3 THE CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS, REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI, PIN - 110001

4 THE STATE OF KERALA REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT, -5- SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001 BY ADVS.SREELAL N.WARRIER; SRI P R SREEJITH; MR MUHAMMED RAFIQ SPL GP K.R.RAJKUMAR THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -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. 26440 OF 2023 PETITIONER/S: M/S. ACHU TRADERS REPRESENTED BY ITS MANAGING PARTNER, M. SHAJAHAN., PIN - 678507 BY ADVS. MEERA V.MENON R.SREEJITH K.KRISHNA PARVATHY MENON RESPONDENT/S: 1 THE DEPUTY COMMISSIONER CENTRAL TAX AND CENTRAL EXCISE, PALAKKAD DIVISION, METTUPALAYAM STREET, PALAKKAD, PIN - 678001 2 UNION OF INDIA REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF

REVENUE), NORTH BLOCK, NEW DELHI, PIN - 110001 3 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS GST POLICY WING, NORTH BLOCK, NEW DELHI , REPRESENTED BY PRINCIPAL COMMISSIONER (GST)., PIN - 110001 4 STATE OF KERALA REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT., GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001 -7- BY ADV ADV. P.G. JAYASHANKAR PGJ; ADVS.SREELAL N.WARRIER; SRI P R SREEJITH; MR MUHAMMED RAFIQ SPL GP THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -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. 26487 OF 2023 PETITIONER/S: BROTHERS CONSTRUCTIONS PANACKATHOTTIYIL BUILDING, PATHINARANKANDOM, IDUKKI DISTRICT, REPRESENTED BY ITS PROPRIETOR SRI. NOUSHAD P.S, PIN - 685604 BY ADVS. AJI V.DEV JOSEPH P.S. ALAN PRIYADARSHI DEV S.SAJEEVAN JOLLY SUNNY SUSHA S. RESPONDENT/S: 1 THE SUPRERINDENDENT CENTRAL TAX & CENTRAL EXCISE, THODUPUZHA RANGE, NEEROLIKKAL BUILDING, MANAKAD ROAD, THODUPUZHA, PIN - 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 -9- SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001 ADVS.SREELAL N.WARRIER; SRI P R SREEJITH; MR

MUHAMMED RAFIQ SPL GP THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -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. 27705 OF 2023 PETITIONER/S: CASCADE ENGINEERS INDIA REPRESENTED BY ITS PROPRIETOR SRI.SHIBU VARGHESE, PIN - BY ADVS. AJI V.DEV ALAN PRIYADARSHI DEV S.SAJEEVAN RESPONDENT/S: 1 THE STATE TAX OFFICER TAX PAYER SERVICES CIRCLE, STATE G.S.T DEPARTMENT, CIVIL STATION, KAKKANAD, ERNAKULAM, PIN - 682030 2 UNION OF INDIA, REPRESENTED BY ITS SECRETARY (REVENUE), MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI, PIN - 110001 3 THE CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS, REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI, PIN - 110001 4 THE STATE OF KERALA REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

BY ADV SREEJITH P. R; ADVS.SREELAL N.WARRIER; MR -11- MUHAMMED RAFIQ SPL GP THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -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. 28315 OF 2023 PETITIONER/S: VENUGOPAL. P. AGED 53 YEARS PROPRIETOR, ZEEMA AGENCIES, TEMPLE ROAD, THIRUNAKKARA, KOTTAYAM., PIN - 686001 BY ADVS. S.ANIL KUMAR (TRIVANDRUM) SABU C.J RAHUL A. M.RAJAGOPAL RESPONDENT/S: 1 THE STATE TAX OFFICER TAX PAYER SERVICES CIRCLE, KOTTAYAM TOWN, STATE GST DEPARTMENT, GST COMPLEX, KOTTAYAM., PIN - 686001 2 UNION OF INDIA REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI., PIN - 110001 3 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS REPRESENTED BY ITS CHAIRMAN,DEPARTMENT OF REVENUE, NORTH BLOCK,NEW DELHI., PIN - 110001

BY ADV SREEJITH P. R; ADVS.SREELAL N.WARRIER; MR MUHAMMED RAFIQ SPL GP -13- THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -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. 28330 OF 2023 PETITIONER/S: HASEENA.R. AGED 37 YEARS PROPRIETRIX, M/S. AYESHA MEDICALS, C.P-VIII/357, FIZAL BUILDING. CHARUMOODU, CHUNAKKARA, MAVELIKKARA, PIN - BY ADVS. MEERA V.MENON R.SREEJITH K.KRISHNA PARVATHY MENON RESPONDENT/S: 1 THE STATE TAX OFFICER STATE GOODS & SERVICES TAX DEPARTMENT, MINI CIVIL STATION, COURT ROAD, MAVELIKKARA, PIN - 690101 2 UNION OF INDIA REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK, NEW DELHI, PIN - 110001 3 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS GST POLICY WING, NORTH BLOCK, NEW DELHI - 110

001, REPRESENTED BY PRINCIPAL COMMISSIONER (GST), PIN -

4 STATE OF KERALA REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT., -15- GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001 BY ADV SREEJITH P. R; ADVS.SREELAL N.WARRIER; SRI P R SREEJITH; MR MUHAMMED RAFIQ SPL GP THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -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. 28539 OF 2023 PETITIONER/S: M/S. LAVIA INFRA LIMITED REPRESENTED BY ITS MANAGING DIRECTOR SATHEESAN, PIN - BY ADVS. M.K.HAJARA IZZUDIN K.M. RESPONDENT/S: 1 THE SUPERINTENDENT OF CENTRAL GST & CENTRAL EXCISE KOTTIYAM RANGE ST. MARY'S BUILDING, KADAPPAKKADA, KOLLAM, PIN - 691008 2 UNION OF INDIA REPRESENTED BY ITS SECRETARY (REVENUE), MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI, PIN - 110001 3 THE CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI, PIN - 110001 4 STATE OF KERALA REPRESENTED BY ITS SECRETARY TO TAXES, SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

ADVS.SREELAL N.WARRIER; SRI P R SREEJITH; MR MUHAMMED RAFIQ SPL GP -17- THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -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. 29448 OF 2023 PETITIONER/S: M/S WOOD TECH PLY AND
BOARDS 710 B, MUDICKAL, PERUMBAVOOR, ERNAKULAM,
KERALA REPRESENTED BY IT'S PROPRIETOR MR. MUHAMMED
RIZWAN A BASHEER, PIN - 683547 BY ADVS. JOMTON F.
PAYANKAN K.LATHA RESPONDENT/S: 1 THE ASST.
COMMISSIONER OF CENTRAL TAX HASSAN DIVISION, OFFICE OF
THE ASSISTANT COMMISSIONER OF CENTRAL TAX, VIJAYA
NAGAR 2ND STAGE, D.M. HALLI, HASSAN, KARNATAKA, PIN -
573201 2 THE PRINCIPAL COMMISSIONER OF CUSTOMS AND
CENTRAL GST OFFICE OF THE PRINCIPAL COMMISSIONERATE,
CENTRAL REVENUE BUILDING, ROOM NO.1, GROUND, I S PRESS
RD, KACHERIPADY, KOCHI, KERALA, PIN - 682018 3 SRI AJEESH
M/S HINDUSTHAN TRADERS, 314/300B, 1ST CROSS,
UMASHANKAR, SLP MD 16, BASAVANAHALLI, BALEGADDE,
KARNATAKA STATE, PIN - 573127

BY ADV SREEJITH P. R; ADVS.SREELAL N.WARRIER; SRI P R
SREEJITH; MR MUHAMMED RAFIQ SPL GP -19- THIS WRIT
PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG
WITH WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON
THE SAME DAY DELIVERED THE FOLLOWING: -20-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH
FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C)
NO. 30193 OF 2023 PETITIONER/S: M/S. SITHARA TRADING
COMPANY 9-74, 75, ANCHALUMMOOD, THRIKKADAVOOR, KOLLAM,
REPRESENTED BY ITS MANAGING PARTNER, THAJUDEEN.H., PIN -
691601 BY ADVS. MEERA V.MENON R.SREEJITH K.KRISHNA

PARVATHY MENON RESPONDENT/S: 1 THE SUPERINTENDENT OFFICE OF THE SUPERINTENDENT OF CENTRAL GST & CENTRAL EXCISE, KOLLAM CITY RANGE, ST. MARY'S BUILDING, KADAPPAKKADA, KOLLAM, PIN - 691008 2 UNION OF INDIA REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK, NEW DELHI, PIN - 110001 3 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS GST POLICY WING, NORTH BLOCK, NEW DELHI , REPRESENTED BY PRINCIPAL COMMISSIONER (GST)., PIN - 110001 4 STATE OF KERALA REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT., GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

-21- ADVS.SREELAL N.WARRIER; SRI P R SREEJITH; MR MUHAMMED RAFIQ SPL GP THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -22-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 31989 OF 2023 PETITIONER/S: RAJANEESH KUMAR.R. AGED 39 YEARS PROPRIETOR, M/S. RAVI'S DIGITAL HUB, PUTHIYIDOM, KAYAMKULAM , ALAPPUZHA DISTRICT, PIN - 690502 BY ADVS. MEERA V.MENON R.SREEJITH K.KRISHNA PARVATHY MENON RESPONDENT/S: 1 THE STATE TAX OFFICER STATE GOODS AND SERVICES TAX DEPARTMENT, MINI CIVIL STATION, KAYAMKULAM , ALAPPUZHA DISTRICT, PIN - 690502 2 THE JOINT COMMISSIONER (APPEALS)-II KERALA STATE GOODS AND SERVICES TAX DEPARTMENT, KOLLAM, PIN - 691001 3 UNION OF INDIA REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK, NEW

DELHI, PIN - 110001 4 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS GST POLICY WING, NORTH BLOCK, NEW DELHI , REPRESENTED BY PRINCIPAL COMMISSIONER (GST)., PIN - 110001 -23- 5 STATE OF KERALA REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT., GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001 BY ADV THOMAS MATHEW NELLIMOOTTIL; ADVS.SREELAL N.WARRIER; SRI P R SREEJITH; MR MUHAMMED RAFIQ SPL GP THIS WRIT PETITION (CIVIL) HAVING FINALLY EHARD ON 28.06.2024, ALONG WITH WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -24-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 32077 OF 2023 PETITIONER/S: PKK CONSTRUCTIONS, T.C 25/1946, USHUS, SREEMOOLAM ROAD, THIRUVANANTHAPURAM-695001. REPRESENTED BY ITS MANAGING PARTNER, P.K KAMMEDKUTTY, AGED 65 YEARS, S/O LATE MUHAMMED HAJI, KEEZHUPARAMB P.O., VIA AREACODE, MALAPPURAM DISTRICT, PIN - 673369

BY ADVS. K.I.SAGEER MUHAMMED YASIL RESPONDENT/S: 1 UNION OF INDIA, REPRESENTED ITS REVENUE SECRETARY NORTH BLOCK, NEW DELHI, PIN - 110001 2 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, NEW DELHI, PIN - 110001 3 STATE OF KERALA, REPRESENTED BY SECRETARY TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001 4 SUPERINTENDENT, CENTRAL GST AND CENTRAL EXCISE STATUE RANGE, 3RD FLOOR, GST BHAVAN, PRESS CLUB ROAD, THIRUVANANTHAPURAM, PIN - 695001 -25- 5 SUPERINTENDENT

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

ADVS.SREELAL N.WARRIER; SRI P R SREEJITH; MR MUHAMMED RAFIQ SPL GP THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -26-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH
FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C)
NO. 3223 OF 2024 PETITIONER/S: MANDAKATHINGAL MADHAVAN
SUNILKIUMAR AGED 47 YEARS THRISSUR, PIN - 680001 BY ADVS.
MEERA V.MENON R.SREEJITH K.KRISHNA PARVATHY MENON
RESPONDENT/S: 1 THE ASSISTANT COMMISSIONER CENTRAL
TAX & CENTRAL EXCISE THRISSUR DIVISION, THRISSUR, PIN -
680001

2 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS GST POLICY
WING, NORTH BLOCK, NEW DELHI , REPRESENTED BY PRINCIPAL
COMMISSIONER (GST)., PIN - 110001 3 STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT.,
GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001 4
UNION OF INDIA REPRESENTED BY SECRETARY TO
GOVERNMENT, MINISTRY OF FINANCE (DEPARTMENT OF
REVENUE), NORTH BLOCK, NEW DELHI, PIN - 110001

-27- BY ADV KAVERY S THAMPI; ADVS.SREELAL N.WARRIER; SRI P
R SREEJITH; MR MUHAMMED RAFIQ SPL GP THIS WRIT PETITION
(CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH
WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON THE

SAME DAY DELIVERED THE FOLLOWING: -28-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH
FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C)
NO. 34982 OF 2023 PETITIONER/S: DISTRICT LABOUR CONTRACT
CO-OPERATIVE SOCIETY LTD, NO- I X/676, DISTRICT VYAPARA
BHAVAN BUILDING, CHERUTHONY, IDUKKI, REPRESENTED BY IT'S
SECRETARY SRI. JOBIN SCARIA, PIN - 685602 BY ADVS. AJI V.DEV
S.SAJEEVAN ALAN PRIYADARSHI DEV JOSEPH P.S.
RESPONDENT/S: 1 THE SUPERINTENDENT, THODUPUZHA RANGE,
CENTRAL TAX & CENTRAL EXCISE, NEEROLILIKKAL BUILDING,
MANAKKAD ROAD, THODUPUZHA, IDUKKI, PIN - 685584 2 UNION
OF INDIA, REPRESENTED BY ITS SECRETARY (REVENUE),
MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK,
NEW DELHI, PIN - 110001 3 THE CENTRAL BOARD OF INDIRECT
TAXES & CUSTOMS, REPRESENTED BY ITS CHAIRMAN,
DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI -, PIN -
110001 4 THE STATE OF KERALA REPRESENTED BY ITS
SECRETARY, TAXES DEPARTMENT, -29- SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001 BY ADVS. THOMAS
MATHEW NELLIMOOTTIL J.RAMKUMAR; ADVS.SREELAL
N.WARRIER; SRI P R SREEJITH; MR MUHAMMED RAFIQ SPL GP
THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).24344/2023 AND CONNECTED
CASES, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING: -30-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH
FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C)
NO. 7884 OF 2024 PETITIONER/S: HEMALATHA RANKA AGED 61
YEARS PROPRIETRIX, RAJ DISTRIBUTORS, GROUND FLOOR, 40/134

T D ROAD, ERNAKULAM, PIN - 682011 BY ADV TOMSON T.EMMANUEL RESPONDENT/S: 1 STATE TAX OFFICER STATE GST DEPARTMENT, TAX PAYER SERVICES CIRCLE PANAMPILLY NAGAR, COCHIN., PIN - 682015 2 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NEW DELHI, REPRESENTED BY ITS UNDER SECRETARY, PIN - 110023 3 STATE OF KERALA REPRESENTED BY ITS SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM., PIN - 695001 4 COMMISSIONER OF STATE TAX STATE GOODS AND SERVICE TAX DEPARTMENT, 9TH FLOOR, TAX TOWER, KILLIPALAM, KARAMANA P O; THIRUVANANTHAPURAM., PIN - 695022

BY ADV Thanuja Roshan George; ADVS.SREELAL N.WARRIER; SRI P R SREEJITH; MR MUHAMMED RAFIQ SPL GP -31- THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -32-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 42950 OF 2023 PETITIONER/S: M. SAJAD, PROPRIETOR, AGED 50 YEARS M/S. AMS MARGIN FREE SUPER MARKET, A V STREET, BALARAMAPURAM, THIRUVANANTHAPORAM, PIN - 695501 BY ADVS. P.S.SOMAN T.RADHAMONY RESPONDENT/S:

1 SUPERINTENDENT, CENTRAL GST & CENTRAL EXCISE, NEYYATTINKARA RANGE, 1ST FLOOR, APARNA BUILDING, CONVENT ROAD, NEAR BUS STAND, NEYYATTINKARA, THIRUVANANTHAPURAM, PIN - 695121

2 JOINT COMMISSIONER (APPEALS), CENTRAL TAX, CENTRAL EXCISE & CUSTOMS, CENTRAL REVENUE BUILDING, I.S. PRESS ROAD, KOCHI, PIN -

682018 3 THE UNION OF INDIA REPRESENTED BY THE SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI-, PIN - BY ADVS. SREEJITH P. R VISHNU RAJAGOPAL; ADVS.SREELAL N.WARRIER; SRI P R SREEJITH; MR MUHAMMED RAFIQ SPL GP

-33- THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -34-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 13133 OF 2024 PETITIONER/S: BAR COUNCIL OF KERALA BAR COUNCIL BHAVAN, HIGH COURT CAMPUS, ERNAKULAM KOCHI REPRESENTED BY ITS HONY.SECRETARY SRI.JOSEPH JOHN, PIN - 682031 BY ADVS. ADITYA UNNIKRISHNAN ANIL D. NAIR (SR.) RESPONDENT/S: THE ADDITIONAL COMMISSIONER CENTRAL BOARD OF INDIRECT TAX AND CUSTOMS, OFFICE OF THE COMMISSIONER OF CENTRAL TAX AND CENTRAL EXCISE, CENTRAL REVENUE BUILDING, I.S.PRESS ROAD, KOCHI, PIN - BY P R SREEJITH THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -35-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946 WP(C) NO. 15175 OF 2024 PETITIONER/S: VINODKUMAR AGED 38 YEARS S/O.SASIDHARAN PILLAI, PROPRIETOR, SREEKRISHNA COMMUNICATIONS, 3/495, CHENANKARA MUKKU, THEVALAKKARA, PADINJATTUMKARA, KOLLAM-690524, RESIDING AT VAZHATTA HOUSE, PALAKKAL, THEVALAKKARA., PIN - 690524

BY ADVS. T.S.HARIKUMAR P.B.SAHASRANAMAN RESPONDENT/S: 1 THE UNION OF INDIA REPRESENTED BY THE SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI, PIN - 2 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE, NEW DELHI, REPRESENTED BY ITS CHAIRMAN, PIN - 110001 3 STATE OF KERALA REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM-695001, PIN - 695001 4 STATE OF KERALA 9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O., THIRUVANANTHAPURAM., PIN - 690502 -36-

5 STATE OF KERALA OFFICE OF THE JOINT COMMISSIONER, TAX PAYER SERVICES, GOODS AND SERVICES TAX DEPARTMENT, ASRAMAM P.O, KOLLAM-691002, PIN - 691002 6 STATE OF KERALA OFFICE OF THE ASSISTANT COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, KARUNAGAPPALLY, KOLLAM-, PIN - 690518 7 STATE OF KERALA OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND CENTRAL EXCISE, KARUNAGAPPALLY RANGE, 1ST FLOOR, SIVAM, EAST OF KSRTC BUS STAND, KARUNAGAPPALLY, KOLLAM, PIN - 690518 ADVS.SREELAL N.WARRIER; SRI P R SREEJITH; MR MUHAMMED RAFIQ SPL GP THIS WRIT PETITION (CIVIL) HAVING FINALLY HEARD ON 28.06.2024, ALONG WITH WP(C).24344/2023 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -37-

JUDGMENT

[WP(C) Nos.24344/2023, 1660/2024, 25951/2023, 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. Similar -38- questions of facts and law involved in these writ petitions were decided by judgment dated 04.06.2024 in W.P.(C) Nos.31559/2019 and connected matters

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

99. The Government had realized the difficulty in the initial rollout of the GST regime under the CGST/SGST Act and considered that GSTR 2A was not available initially in the Finance years 2017-2018 and 2018-2019 during the implementation of GST. In order to resolve all bona fide claims and mistakes, Circular No.183/15/2022- GST dated 27.12.2022 and Circular No. 193/05/2023- GST dated 17.07.2023 have been issued. Circulars cover the period from the introduction of GST till Section 16(2)

(aa) was introduced with effect from 01.01.2022. The ITC can be

availed by the recipient for the bona fide scenarios listed in those Circulars on submitting proof of payment to the Government by the supplier. Therefore, if, during the pendency of these writ petitions, the petitioners who could have got the benefits of these Circulars and could not avail the benefits within the time limit prescribed, may approach the appropriate GST authority within a period of thirty days from today to avail the benefit of the aforesaid Circulars, if the same

-39- 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

-40-

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. one month from today before the appropriate authority who shall examine the claim of the

individual dealer and process the claim. 101.1 The time limit for furnishing the return for the month of September is to be treated as 30th November in each financial year with effect from 01.07.2017, in respect of the petitioners who had filed their returns for the month of September on or before 30th November, and their claim for ITC should be processed, if they are otherwise eligible for ITC.

Hence, by adopting the reasoning, observations and -41- conclusions recorded in the judgment dated 04.06.2024 in W.P.(C) Nos.31559/2019 and connected matters, these writ petitions stand disposed of. All Interlocutory Applications regarding interim matters stand closed. Sd/- DINESH KUMAR SINGH JUDGE jjj - 42- APPENDIX OF WP(C) 1660/2024 PETITIONER EXHIBITS Exhibit P1 COPY OF ORDER IN FORM GST DRC-07 ISSUED BY THE 1ST REDSPONDENT DTD. 30-12-2023 Exhibit P2 COPY OF ORDER IN WPC NO. 31157/2022 OF THIS HON'BLE COURT DTD. 30-09-2022 -43- APPENDIX OF WP(C) 25951/2023 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE PROCEEDINGS DATED 16.05.2023

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

-44- APPENDIX OF WP(C) 26440/2023 PETITIONER EXHIBITS Exhibit P1 COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DTD. 18-07-2023 Exhibit P2 COPY OF ORDER IN WPC NO. 31157/2022 OF THIS HON,BLE COURT DTD. 30-09-2022 -45- APPENDIX OF WP(C) 26487/2023 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE PROCEEDINGS PASSED U/S. 73 OF THE GST ACTS FOR 2018-19 DATED: 23-08-2022

Exhibit P1(a) TRUE COPY OF THE SUMMERY OF THE ORDER

ISSUED IN FORM GST DRC-07 FOR 2018-19 DATED: 25-08-2022 -46- APPENDIX OF WP(C) 27705/2023 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED U/S. 73 OF THE GST ACTS FOR 2017-18 DATED: 21.07.2023 -47- APPENDIX OF WP(C) 28315/2023 PETITIONER EXHIBITS Exhibit P1 A COPY OF THE NOTICE DATED 18-07-

2023 ISSUED BY THE 1ST RESPONDENT. Exhibit P2 A COPY OF THE INTERIM ORDER DATED 07-08-2023 PASSED BY THIS HON'BLE COURT IN WP(C) NO.25562 OF 2023 -48- APPENDIX OF WP(C) 28330/2023 PETITIONER EXHIBITS Exhibit P1 COPY OF SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 05-01-2022 Exhibit P2 COPY OF ORDER IN WPC NO. 30146/2022 OF THIS HON'BLE COURT DTD. 23-09-2022 -49- APPENDIX OF WP(C) 28539/2023 PETITIONER EXHIBITS Exhibit P1 A TRUE COPY OF THE NOTICE SO ISSUED IN FORM GST ASMT-10 PERTAINING TO THE YEAR 2018-19 DATED. 30.01.2023 Exhibit P2 TRUE COPY OF THE INTERIM REPLY FILED BY THE PETITIONER DATED 15.03.2023 Exhibit P3 TRUE COPY OF THE RESPONSE ISSUED BY THE RESPONDENT TO THE INTERIM REPLY SUBMITTED BY THE PETITIONER DATED 17.03.2023 Exhibit P4 TRUE COPY OF THE NOTICE IN FORM GST DRC-01A DATED 19.07.2023 -50- APPENDIX OF WP(C) 29448/2023 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE DEMAND NOTICE DATED 31-5-

2023 IN FORM GST DRC-(13) (SEE RULE 145 (1), NOTICE TO A THIRD PERSON UNDER SECTION 79 (1) (C) ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER

Exhibit P2 TRUE COPY OF THE ELECTRONIC CREDIT LEDGER OF THE PETITIONER FOR THE PERIOD: FROM Exhibit P 3 THE TRUE COPY OF THE STAY ORDER IN W.P (C) 40330 OF 2022 DATED 30TH DAY OF JANUARY 2023 -51- APPENDIX OF WP(C) 30193/2023 PETITIONER EXHIBITS Exhibit 1 COPY OF ORDER NO. 14/2022-23/GST (SUPDT) ISSUED BY THE 1ST RESPONDENT DTD. 13-03-2023 Exhibit P2 COPY OF ORDER IN WPC NO. 31157/22 OF THIS HON'BLE COURT DTD. 30-09-2022 -52- APPENDIX OF WP(C) 31989/2023 PETITIONER EXHIBITS Exhibit P1 COPY OF ORDER ISSUEDBY THE 1ST RESPONDENT FOR THE YEAR 2017-18 DTD. 05-02-2022 Exhibit P2 COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DTD. 20-05-2022 Exhibit P3 COPY OF ORDER ISSUED BY THE 2ND RESPONDEMENT DTD. 10-07-2022 Exhibit P4 RECTIFICATION REQUEST FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DTD. 28-11-2022 -53- APPENDIX OF WP(C) 32077/2023 PETITIONER EXHIBITS Exhibit P1

A TRUE COPY OF THE AGREEMENT NO.H.E.D(N.C)25/2016-2017 ENTERED BETWEEN THE PETITIONER AND THE 5TH RESPONDENT Exhibit P2 A TRUE COPY OF THE ORDER NO.D2/120/2016 SE DATED 09.09.2016 OF THE 5TH RESPONDENT Exhibit P3 A TRUE COPY OF THE LETTER DATED 19.08.2016 OF THE 5TH RESPONDENT Exhibit P4 A TRUE COPY OF THE INVOICE DATED 03.05.2017 FOR THE MONTH OF MARCH,2017 Exhibit P5 A TRUE COPY OF THE INVOICE DATED 03.05.2017 FOR THE MONTH OF APRIL,2017 Exhibit P6 A TRUE COPY OF THE INVOICE DATED 01.12.2017 FOR THE MONTH OF NOVEMBER,2017 Exhibit P7 A TRUE COPY OF THE INVOICE DATED 31.08.2018 FROM 24TH JUNE 2017 TO 19TH OCTOBER 2017 Exhibit P8 A TRUE COPY OF THE ORDER DATED 17.08.2023 OF THE 4TH RESPONDENT Exhibit P9 TRUE COPY OF THE NOTIFICATION NO.49/2019 CENTRAL TAX DATED 9.10.2019 Exhibit P10 TRUE COPY OF THE NOTIFICATION NO 75/2019 CENTRAL TAX DATED 26.12.2019. -54- APPENDIX OF WP(C) 3223/2024 PETITIONER EXHIBITS Exhibit P1 COPY OF SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2018-19 DTD. 21-12- Exhibit P2 COPY OF ORDER IN WPC NO. 29479/22 OF THIS HON'BLE COURT DTD. 16-09-2022 -55- APPENDIX OF WP(C) 34982/2023 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE PROCEEDINGS PASSED U/S. 73 OF THE GST ACTS FOR 2018-19 DATED: 11.08.2022 Exhibit P2 TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED FOR THE YEAR 2018-19 DATED: 16.05.2023 -56- APPENDIX OF WP(C) 7884/2024 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF GSTR 1 AND GSTR-3B MONTHLY ONLINE RETURNS SUBMITTED FOR THE MONTHS JULY 2017 TO MARCH 2018. Exhibit P2 TRUE COPY OF SHOW CAUSE NOTICE DATED 26.09.2023 ISSUED U/S.73(1) OF THE GST ACT BY 1ST RESPONDENT. Exhibit P3 TRUE COPY OF REPLY DATED 25.10.2023 SUBMITTED BEFORE 1ST RESPONDENT, AGAINST EXT P2 SHOW CAUSE NOTICE. Exhibit P4 TRUE COPY OF ONLINE ORDER DATED 22.12.2023 ALONG WITH DRC-07 ISSUED BY 1ST RESPONDENT. Exhibit P5 TRUE COPY OF ONLINE RECTIFICATION DATED 31.01.2024 SUBMITTED BEFORE 1ST RESPONDENT AGAINST EXT P4 ORDER. Exhibit P6 TRUE COPY OF ORDER DATED 'NIL', IN REJECTING EXT P5 APPLICATION, ISSUED TO PETITIONER BY 1ST

RESPONDENT. Exhibit P7 TRUE COPY OF THE COPY OF THE PRESS RELEASE DATED 04.05.2018 ISSUED BY THE CBIC. Exhibit P8 TRUE COPY OF THE PRESS RELEASE DATED 18.10.2018 ISSUED BY THE CBIC. Exhibit P9 TRUE COPY OF THE CIRCULAR BEARING NO.123/42/2019-GST DATED 11.11.2019 ISSUED BY THE MINISTRY OF FINANCE, GOVERNMENT OF INDIA. Exhibit P10 TRUE COPY OF JUDGMENT OF THE HON'BLE MADRAS

HIGH COURT IN W.P(MD). 2127/2021 (M/S. D.Y. BEATHEL ENTERPRISES VERSUS THE STATE TAX OFFICER (DATA CELL), (INVESTIGATION WING)

-57- COMMERCIAL TAX BUILDINGS, TIRUNELVELI). Exhibit P11 TRUE COPY OF INTERIM ORDER DATED 04.07.2022 IN WP(C) NO. 21545 OF 2022, PASSED BY THIS HON'BLE COURT IN SIMILAR SET OF FACT. Exhibit P12 TRUE COPY OF JUDGMENT DATED 12.09.2023 IN WP(C) NO. 29769 OF 2023, PASSED BY THIS HON'BLE COURT IN SIMILAR SET OF FACT. -58- APPENDIX OF WP(C) 42950/2023 PETITIONER EXHIBITS Exhibit 1 TRUE COPY OF THE ORDER IN ORIGINAL NO. 03/2021 22/GST-SUPDT(NYY) DATED 15-03-2022 PASSED BY THE 1ST RESPONDENT Exhibit P2 TRUE COPY OF THE ORDER IN APPEAL NO. TVM-GST- 000-APP-174-2023-JC DATED 26-06-2023 PASSED BY THE 2ND RESPONDENT. -59- APPENDIX OF WP(C) 13133/2024 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF SHOW CAUSE NOTICE NO. 9/2022-23 DATED 22.4.2022 Exhibit P2 TRUE COPY OF SHOW CAUSE NOTICE NO.21/23-24 DATED 12.9.2023 Exhibit P3 TRUE COPY OF REPLY DATED 9.11.2023 Exhibit P4 TRUE `COPY OF REPLY DATED 28.11.2023 Exhibit P5 TRUE COPY OF LETTER DATED 26.12.2023 Exhibit P6 TRUE COPY OF ORDER -IN-ORIGINAL NO.36/2023- 24/GST(ADC)PASSED BY THE RESPONDENT DATED 29.12.2023 -60- APPENDIX OF WP(C) 15175/2024 PETITIONER EXHIBITS Exhibit P.1 THE TRUE PHOTOSTAT OF THE ORDER UNDER SECTION 73 OF THE 7TH RESPONDENT, DATED 14-05- Exhibit P.2 THE TRUE PHOTOSTAT OF THE DEMAND NOTICE ISSUED BY THE 7TH RESPONDENT, DATED 17-05- Exhibit P. 3 THE TRUE PHOTOSTAT COPY OF THE NOTICE OF THE 5TH RESPONDENT ADDRESSED TO THE PETITIONER DATED 08-01-2024 ALONG WITH ITS ENGLISH TRANSLATION -61- APPENDIX OF WP(C) 24344/2023 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE

SHOW CAUSE NOTICE & ITS ANNEXURE ISSUED BY THE RESPONDENT TO THE PETITIONER DATED 25.05.2022 Exhibit P2 TRUE COPY OF THE REPLY DATED 24TH DAY OF JUNE 2022 FILED BY THE PETITIONER BEFORE THE FIRST RESPONDENT Exhibit P3 TRUE COPY OF THE AUTHORIZATION DATED 6-06-

2022 GIVEN BY THE PETITIONER TO THEIR AUTHORIZED CHARTERED ACCOUNTANT WHICH WAS ACKNOWLEDGED BY THE FIRST RESPONDENT

Exhibit P4 TRUE COPY OF ASSESSMENT ORDER IN DRC 07 DATED 21-06-2023 FOR THE YEAR 2017- 2018 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER Exhibit P4(a) TRUE COPY OF DEMAND ORDER UNDER SECTION 73 DATED 24-06-2023 FOR THE YEAR 2017-2018 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER Exhibit P5 TRUE COPY OF THE REMINDER DATED 23-05-2023 BY GRANTING THE DATE TO SUBMIT REPLY WITHIN 31-05-2023 Exhibit P6 TRUE COPY OF A CIRCULAR NO.183/15/2022-GST, DT. 27TH DECEMBER 2022 Exhibit P7 TRUE COPY OF RECTIFICATION APPLICATION UNDER SECTION 161 OF THE CGST ACT 2017 FILED BY THE PETITIONER BEFORE THE FIRST RESPONDENT Exhibit P7(a) TRUE COPY OF THE RECTIFICATION REJECTION

ORDER DATED 12-07-2023 ISSUED BY THE FIRST

RESPONDENT TO THE PETITIONER

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