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Yousaph C, vs State of Kerala

Yousaph C, vs State of Kerala

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Court : Kerala

Decided On : Mar-01-2023

Judge : Honourable Dr. Justice a.K.Jayasankaran Nambiar,Honourable Mr.Justice Mohammed Nias C.P.

Appeal No. : OT.Rev/81/2021

Appellant : Yousaph C,

Respondent : State of Kerala

Judgement :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR & THE HONOURABLE MR.JUSTICE MOHAMMED NIAS C.P. WEDNESDAY, THE 1ST DAY OF MARCH 2023/10TH PHALGUNA, 1944 O.T.REV.NO.81 OF 2021 AGAINST THE ORDER DATED 3.2.2021 IN TA (VAT).NOS.165/2018, 166/2018, ADDITIONAL BENCH, KOZHIKODE REVISION PETITIONER/APPELLANT/ASSESSEE: YOUSAPH.C AGED 56 YEARS NANMINDA WOOD INDUSTRIES, NANMINDA, KOZHIKODE-673 613. BY ADV.SMT.M.K.HAJARA BY ADV.SRI.C.RAMACHANDRAN RESPONDENT/REVENUE/RESPONDENTS: STATE OF KERALA

REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001. BY SMT.M.M.JASMINE, GOVERNMENT PLEADER THIS OTHER TAX REVISION (VAT) HAVING COME UP FOR ADMISSION ON 27.02.2023 ALONG WITH O.T.REV.NO.87/2021 AND O.T.REV.NO.88/2021, THE COURT ON 01.03.2023 DELIVERED THE FOLLOWING: O.T. Rev..Nos.81, 87 & 88/2021 :: 2 ::

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR & THE HONOURABLE MR.JUSTICE MOHAMMED NIAS C.P. WEDNESDAY, THE 1ST DAY OF MARCH 2023/10TH PHALGUNA, 1944 O.T.REV NO.87 OF 2021 AGAINST THE ORDER DATED 3.2.2021 IN TA (VAT).NOS.165/2018, 166/2018, ADDITIONAL BENCH, KOZHIKODE REVISION PETITIONER/APPELLANT/ASSESSEE: YOUSAPH.C NANMINDA WOOD INDUSTRIES, NANMINDA, KOZHIKODE - 673 613 BY ADV.SMT.M.K.HAJARA BY ADV.SRI.C.RAMACHANDRAN RESPONDENT/REVENUE/RESPONDENTS: STATE OF KERALA, REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001 BY SMT.M.M.JASMINE, GOVERNMENT PLEADER THIS OTHER TAX REVISION (VAT) HAVING COME UP FOR ADMISSION ON 27.02.2023 ALONG WITH O.T.REV.NO.81/2021 AND O.T.REV.NO.88/2021, THE COURT ON 01.03.2023 DELIVERED THE FOLLOWING: O.T. Rev..Nos.81, 87 & 88/2021 :: 3 ::

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR & THE HONOURABLE MR.JUSTICE MOHAMMED NIAS C.P. WEDNESDAY, THE 1ST DAY OF MARCH 2023/10TH

PHALGUNA, 1944 O.T.REV.NO.88 OF 2021 AGAINST THE ORDER DATED 3.2.2021 IN TA (VAT).NOS.165/2018, 166/2018, ADDITIONAL BENCH, KOZHIKODE REVISION PETITIONER/APPELLANT/ASSESSEE: YOUSAPH.C AGED 56 YEARS NANMINDA WOOD INDUSTRIES, NANMINDA, KOZHIKODE-673 613 BY ADV.SMT.M.K.HAJARA BY ADV.SRI.C.RAMACHANDRAN RESPONDENT/REVENUE/RESPONDENTS: STATE OF KERALA, REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001 BY SMT.M.M.JASMINE, GOVT. PLEADER THIS OTHER TAX REVISION (VAT) HAVING COME UP FOR ADMISSION ON 27.02.2023 ALONG WITH O.T.REV.NO.81/2021 AND O.T.REV.NO.87/2021, THE COURT ON 01.03.2023 DELIVERED THE FOLLOWING: O.T. Rev..Nos.81, 87 & 88/2021 :: 4 ::

ORDER

A.K. Jayasankaran Nambiar, J.

As the issue involved in these O.T. Revisions is the legality of the penalty orders and assessment orders issued against the common assessee, who is the petitioner in these revision petitions, they are taken up for consideration together and disposed by this common judgment.

2. The petitioner assessee is running a saw mill where he is

engaged inter alia in the job work of sawing timber brought by third parties. There are also wood industry machines installed in the premises of the petitioner to cater to proximate customers and their requirements of wooden frames of doors, windows and for planing jobs etc. The issue involved in these revision petitions pertains to the legality of the assessment orders and penalty orders passed under the Kerala Value Added Tax Act [KVAT Act] for the assessment years 2008- 09, 2009-10 and 2010-11. O.T. Rev..Nos.81, 87 & 88/2021 :: 5 ::

3. Pursuant to an inspection conducted at the saw mill of the petitioner on 4.9.2010, a shop inspection report was drawn up, and relying on the material that was seized from the petitioner's premises

on the said day, the Intelligence Officer, Kozhikode passed an order

dated 25.1.2011 imposing penalties of Rs.26,52,202/- for the assessment year 2009-10 and Rs.36,02,373/- for the assessment year 2010-11. Aggrieved by the said orders, the petitioner approached the First Appellate Authority, who, vide an order dated 16.9.2011, set aside the penalty orders passed by the Intelligence Officer and directed him to go into the matter afresh after furnishing the petitioner with the details of the seized documents etc. In the de novo proceedings that followed, the Intelligence Officer passed a fresh

order dated 28.6.2012 imposing penalties of Rs.2,21,102/- for the

assessment year 2008-09, Rs.68,40,658/- for the assessment year 2009-10 and Rs.94,81,490/- for the assessment year 2010-11. The petitioner once again carried the matters in appeals before the First Appellate Authority. During the pendency of the said appeals, and as a condition for the grant of stay, the petitioner also deposited an amount of Rs.20,00,000/- with the Department. Thereafter the appeals were disposed by the First Appellate Authority by an order dated 29.5.2013, O.T. Rev..Nos.81, 87 & 88/2021 :: 6 :: partly allowing the appeals and remitting the matter back to the Intelligence Officer to reconsider the application of the petitioner on the seized material and to give reasons for the enhancement of penalties against the petitioner. Aggrieved by the said order of the First Appellate Authority, the petitioner carried the matters in further appeals before the Appellate Tribunal. By an order dated 30.8.2014, the Appellate Tribunal modified the order of the First Appellate Authority. The said order of the Appellate Tribunal was acted upon by the Intelligence Officer, who passed a modified order imposing penalties of Rs.2,020/- for the assessment year 2008-09, Rs.45,86,141/- for the assessment year 2009-10 and Rs.35,30,017/- for the assessment year 2010-11.

4. Against the modified order of the Intelligence Officer, the

petitioner preferred a further appeal to the Deputy Commissioner (Appeals), who, vide order dated 20.12.2017 allowed the appeals preferred by the petitioner by setting aside the penalty orders passed against the petitioner. In the said order, the First Appellate Authority found that for the assessment year 2008-09, the Intelligence Officer had imposed penalty on the petitioner based on the data contained in the slips that were recovered from the premises of the petitioner and, O.T. Rev..Nos.81, 87 & 88/2021 :: 7 :: in particular, from one Sri.E.K. Balachandran, who was present in the petitioner's premises at the time of inspection on 4.9.2010. The First Appellate Authority found that the data contained in the said slips related to the business of other dealers such as M/s.Sarada Timbers and Sri.K.I. Sreenivasan, that had not been accounted by them in their books of account. The data in the slips was taken by the Intelligence Officer as pertaining to the petitioner assessee and was added to the turnover of the petitioner for the purposes of arriving at a finding of suppressed turnover and consequent imposition of penalty. The Appellate Authority found that the Intelligence Officer had acted merely on presumptions and surmises, and hence, the penalty imposed for the said year could not be sustained. For the assessment year 2009-10 and 2010-11, the Appellate Authority found that, as in the case of the assessment year 2008-09, the additions to the turnover of the petitioner were made on the basis of recovered slips that contained data relating to the businesses of Sri.K.I. Sreenivasan and Sri.K.V. Abdul Rasheed. It was noticed that Sri.Balachandran, who was cited as the witness in the shop inspection report, had deposed that he was the accountant of Sri.K.V. Abdul Rasheed, and both of them had deposed that the details in the slips recovered from the petitioner's mill, at the time of inspection, pertained to the business of O.T. Rev..Nos.81, 87 & 88/2021 :: 8 :: Sri.K.V. Abdul Rasheed. A similar statement had also been given by Sri.K.I. Sreenivasan, who, like Sri.K.V. Abdul Rasheed, had come forward and deposed that some of the entries in the seized slips pertained to his business. The Appellate Authority found that in the light of the said evidence that was tendered by Sri.Balachandran, Sri.K.V. Abdul Rasheed and Sri.K.I. Sreenivasan against their own interests, the version of the petitioner that the data in the recovered slips did not pertain to his business had to be accepted. It was thus that the First

Appellate Authority found that the penalty orders passed against the petitioner could not be legally sustained and proceeded to set aside the same.

5. Pursuant to the order of the First Appellate Authority, the

petitioner approached the Department for refund of the amount paid as a condition for the grant of stay while the matter was pending before the First Appellate Authority on an earlier occasion. Consequent to a direction of this Court in W.P.(C).No.24012 of 2018, an amount of Rs.20,00,000/- that was paid by the petitioner was refunded to him vide an order dated 26.2.2019 of the Intelligence Officer.

6. The Department, being aggrieved by the order passed by the

O.T. Rev..Nos.81, 87 & 88/2021 :: 9 :: First Appellate Authority, carried the matter in appeal before the Tribunal. By the said time, the First Appellate Authority had also set aside the assessment orders passed against the petitioner for the assessment years 2008-09, 2009-10 and 2010-11 since they had all been passed following the penalty orders, and the said penalty orders had been set aside by the First Appellate Authority. When the Tribunal came to consider the appeals against the penalty orders at the instance of the Department, the appeals against the assessment orders were also pending before it at the instance of the Department. It was therefore that by the common order dated 3.2.2021 that is impugned in these revision petitions the Tribunal considered the appeals preferred by the Department, both against the setting aside of the penalty orders for the assessment years 2008-09, 2009-10 and 2010-11 as also against the setting aside of the assessment orders for the said years. The Tribunal, in its order, restored the penalty orders passed by the Intelligence Officer on the following reasoning:

> 9. The lone legal issue involved in the impugned proceedings of imposition of penalty on the Respondent for years 2009- 10 & 2010-11 is Whether the slips / diary recovered from the business place of the Respondent herein at the time of inspection were related to the business

transactions effected the Respondent only? The case of the Enquiry Officer was that the slips / diary was recovered from business place of the Respondent herein at the time of

inspection and so the transactions entered in such slips / diary were related to the Respondent only. But the case was challenged by the Respondent on the contentions that slips / diary was recovered not from their business place, but from the person named Sri. E. K. Balachandran (who was present at the site of inspection and also signed the SIR, in witness of the same), the accountant of Sri. K.V. Abdul Rasheed, who had entrusted the timber to the Respondent for sawing and job work. But the contentions of the Respondent were overruled in adjudication, holding that deposition of the witness (Sri. E. K. Balachandran) could not be accepted because he was present at the site of inspection throughout and signed the SIR after completing the inspection, being an accountant who was conversant with the procedures of shop inspection, he would have been well aware that the same was conducted in the business place of the Respondent only and also that verification of the diary and the slips revealed that the entries made thereon were not related to the transaction effected by Sri. K.V. Abdul Rasheed, but by the Respondent only. This prime and cardinal issue involved in the impugned proceedings of penalty were not addressed properly nor discussed judiciously in 1st appeal, instead the case was decided in favour of the Respondent herein, holding that a dispassionate evaluation of the entire evidence, especially the affidavit and deposition of the witness to the inspection and that of the related Works contractor and also material evidence revealed from the recovered slips / diary went to show that the said slips / diary was not related to the Respondent herein (but to the above said Works contractor), so the transactions involved in the same could not be attributed to them and hence the imposition of penalty on them for the year 2009-10 & 2010-11 is liable to be deleted.

10. It is pertinent to note that the Respondent herein (if their

claim that they were not dealers in Timber / wooden furniture, but engaged in sawing / job work of Timber / Wooden furniture were true to facts) were legally bound to keep all the records related to the receipt / issue of such Timber / wooden furniture viz. date of receipt, their quantity / value, collection of sawing / job works charges, date of issue of the finished Timber / furniture, their quantity etc. and also produce the same for verification by the officials of the Commercial Taxes Department, during the inspection to O.T. Rev..Nos.81, 87 & 88/2021 :: 11 ::

their place of business (or otherwise) or the officials of other departments concerned viz. Forest, Police etc. as when required such officials. Further, the question Why the witness to the inspection (Sri. E.K. Balachandran) who is later claimed to be the accountant of another dealer Sri. K.V. Abdul Rasheed) had surrendered the slips / diary to the officials of the inspection team and signed the SIR in witness to the same remained unanswered. There was no allegation by the Respondent herein or the said Sri. E.K. Balachandran, (at any stage of three fold litigation) that the officials had collected the slips / diary, forcefully or by intimidation nor that the latter had signed the SIR in witness to the inspection, by coercion or misrepresentation of the facts by the officials. In such circumstances, the contentions on behalf of the State (that it is the basic rule that any records / documents recovered from the business place of a dealer, during an inspection to that place, such records / documents are related to that dealer only, who is answerable to each and every entry therein, unless the same is proved to the contrary, since the diary and slips were recovered either from the business place of the Respondent herein or from the witness to the inspection and also since the entries in the diary and that in the Sawing register and invoices were found in the same handwriting of the witness to the inspection, it has been proved beyond doubt that he was the accountant of the Respondent herein at the time of inspection etc.) are only to be

accepted. The whole facts and circumstances involved in the case make this bench of the Tribunal finds that the Respondent herein was engaged in the business of taxable goods (Timber / wooden furniture etc.), in the guise of the Sawing Mill / Job work unit, the witness to the inspection (Sri. E.K. Balachandran) was the accountant of the Respondent herein, the transactions recorded in the slips / diary recovered from the business place / the person of the said witness are related to the Respondent only and hence the allegations as well as the findings of the Enquiry authority are liable to be upheld and so the findings in 1 st appeal, to the contrary are liable to be set aside.

Based on the above finding, the assessment orders were also restored by holding as follows: O.T. Rev..Nos.81, 87 & 88/2021 :: 12 ::

11. The estimation of the turnover escaped and assessment thereon, in respect of the Respondent herein under section 25(1) of the Act for the years 2009-10 & 2010-11 were deleted in the respective 1st appeals, for the lone reason that the penalty proceedings (on which the impugned assessment proceedings were rooted) were not in existence. Since the impugned proceedings of penalty under section 67(1) of the Act, in respect of the Respondent herein for the years 2009- 10 & 2010-11 are now found to be upheld, the consequential proceedings of assessment in respect of them, for the years 2009-10 & 2010-11 are also to be upheld and the findings in the respective 1st appeals are liable to be set aside.

It is the legality of the impugned order of the Tribunal that we are called upon to examine in these Revisions.

7. We have heard Smt.M.K.Hajara, the learned counsel for the revision petitioner in all these O.T. Revisions and Smt.Jasmine, the learned Government Pleader for the respondent in all these O.T. Revisions.

8. On a consideration of the rival submissions, we find that

these are cases where the assessment for the years 2009-10 and 2010- 11 were mechanically completed based solely on the findings contained in the penalty orders passed by the Intelligence Officer for the years 2008-09, 2009-10 and 2010-11. The penalty orders were O.T. Rev..Nos.81, 87 & 88/2021 :: 13 :: passed by placing reliance on the data contained in certain slips recovered from the business premises of the petitioner during a shop inspection that was carried out on 4.9.2010. It is not in dispute that those slips were recovered from one Balachandran, who was present in the premises of the petitioner on the date of inspection. The said Balachandran, however, had deposed before the authorities that he was the employee of Sri.K.V. Abdul Rasheed and that he was at the petitioner's mill on that day only to supervise the sawing of material brought from Sri.K.V. Abdul Rasheed's premises. Sri.K.V. Abdul Rasheed and Sri.K.I. Sreenivasan, who were admittedly dealers in timber, had also admitted before the authorities that the details in the slips recovered from Sri.Balachandran pertained to their business and not that of the petitioner. Despite this admission by the dealers concerned, the Intelligence Officer, as also the Tribunal, felt that insofar as Sri.Balachandran had not objected to the recovery of the slips from him at the time of inspection or stated that he was the employee of Sri.K.V. Abdul Rasheed, his version could not be accepted. We are quite surprised by the said reasoning of the Tribunal. As rightly found by the First Appellate Authority, the fact that Sri.K.I. Sreenivasan and Sri.K.V. Abdul Rasheed were deposing against their own interests by admitting that the data in the slips pertained to their O.T. Rev..Nos.81, 87 & 88/2021 :: 14 :: business, ought to have weighed with the Department to initiate an enquiry against the said persons to ascertain whether they had suppressed any turnover for the purposes of taxation. They could have done this simultaneously with a protective assessment against the petitioner assessee. The fact that they did not do so ought to have operated against them in an adjudication of the petitioner's case. On the contrary, the Intelligence Officer as also the Tribunal appears to have discarded this valuable evidence and mechanically presumed that the data contained in the slips recovered from the premises of the petitioner pertained to the business of the petitioner. Since we do not find any justification in the Intelligence Officer as also the Tribunal having discarded the evidence tendered by Sri.Balachandran, Sri.K.I. Sreenivasan and Sri.K.V. Abdul

Rasheed, we cannot uphold the reasoning of the Tribunal, in the orders impugned before us, as correct or rational. On the contrary, it is the reasoning of the First Appellate Authority that we find acceptable. Accordingly, we set aside the impugned order of the Tribunal, to the extent it confirms the penalty on the petitioner assessee for the assessment years 2008-09, 2009-10 and 2010-11. Further, as the assessment orders for the assessment years 2009-10 and 2010-11 were based on the penalty orders for the said years, and we have set aside the said penalty orders in this O.T. Rev..Nos.81, 87 & 88/2021 :: 15 :: judgment, the impugned order of the Tribunal, to the extent it restores the assessment orders for the said years, is also set aside. Resultantly, these O.T. Revisions are allowed, by setting aside the impugned orders of the Appellate Tribunal and by answering the questions of law raised in favour of the assessee and against the Revenue. Sd/- A.K.JAYASANKARAN NAMBIAR JUDGE Sd/- MOHAMMED NIAS C.P. JUDGE prp/ O.T. Rev..Nos.81, 87 & 88/2021 :: 16 :: APPENDIX OF O.T.REV.NO.81/2021 PETITIONER'S ANNEXURES: Annexure A A TRUE COPY OF THE TRIBUNAL ORDER IN TA (VAT) NOS 1315/2013 1316/2013 & 1317/2013 DATED 30.8.2014 Annexure B JUDGMENT IN WPC NO 2291 OF 2016 OF HON'BLE HIGH COURT OF KERALA DATED 1.4.2016 Annexure C A TRUE COPY OF THE PENALTY ORDER NO TCR 22/2013- 14 DATED 4.7.2016 PASSED BY THE INTELLIGENCE OFFICER, SQUAD NO 1 KOZHIKODE Annexure D A TRUE COPY OF THE 1ST APPELLATE ORDER IN KVAT APPEAL NO.791/2017 DATED 20.12.2017 OF THE DEPUTY COMMISSIONER (APPEALS) 1ST KOZHIKODE Annexure E JUDGMENT IN WP(C).NO.24012 OF 2018 OF HON'BLE HIGH COURT OF KERALA DATED 19.12.2018 Annexure F REFUND ORDER NO TCR 22A/2013-14 DATED 7.2.2019(RECTIFIED ORDER NO TCR 22A/2013-14 DATED 26.2.2019) OF THE INT. OFFICER SQUAD NO 1 Annexure G A CERTIFIED COPY OF THE TRIBUNAL ORDER IN TA

(VAT) NOS.165/2018, 166/2018, 168/2018, 169/2018

& 170/2018 DATED 3.2.2021 RESPONDENT'S ANNEXURES: NIL. //TRUE COPY// P.S. TO JUDGE O.T. Rev..Nos.81, 87 & 88/2021 :: 17 :: APPENDIX OF O.T.REV.NO.87/2021 PETITIONER'S ANNEXURES: Annexure A A TRUE COPY OF THE TRIBUNAL ORDER IN TA (VAT) NOS.1315/2013013, 1316/21316/2013

AND 1317/2013 DATED 3008.2014. Annexure B JUDGMENT IN WP(C) NO.2291 OF 2016 OF HON'BLE HIGH COURT OF KERALA DT. 01.04.2016. Annexure C A TRUE COPY OF THE PENALTY ORDER NO. TCR 22A/2013-14 DATED 04.07.2016 PASSED BY THE INTELLIGENCE OFFICER, SQUAD NO.1, KOZHIKODE. Annexure D A TRUE COPY OF THE 1ST APPELLATE ORDER IN KVAT APPEAL NO.791/2017 DATED 20.12.2017 OF THE DEPUTY COMMISSIONER (APPEALS) 1, KOZHIKODE. Annexure E A TRUE COPY OF THE ASSESSMENT ORDER NO. J1- COMMERCIAL TAX OFFICER, 5TH CIRCLE, KOZHIKODE. Annexure F A TRUE COPY OF THE 1ST APPELLATE ORDER IN KVAT APPEAL (VATA) NO.1578/2017 DATED 11.01.2018 OF THE ASSISTANT COMMISSIONER (APPEALS), KOZHIKODE. Annexure G JUDGMENT IN W.P.C NO.24012 OF 2018 OF HON'BLE HIGH COURT OF KERALA DT. 19.12.2018. Annexure H REFUND ORDER NO. TCR.22A/2013-14 DATED 07.02.2019 (RECTIFIED ORDER NO. TCR.22A/2013-14 DATED 26.02.2019). Annexure I A TRUE COPY OF THE TRIBUNAL ORDER IN TA (VAT) NOS.165/2018, 166/2018, 169/2018 AND 170/2018 O.T. Rev..Nos.81, 87 & 88/2021 :: 18 :: DATED 03.02.2021. Annexure J A TRUE COPY OF THE ASSESSMENT ORDER NO.J1- STATE TAX OFFICER, STATE GOODS AND SERVICE DEPARTMENT, 5TH CIRCLE, KOZHIKODE. Annexure K A TRUE COPY OF THE CERTIFICATE OF REVENUE

RECOVERY IN FORM NO.1 & 10 ISSUED BY THE DEPUTY TAHSILDAR, THAMARASSERY TALUK, THAMARASSERY DATED 4.5.2022 & 6.5.2022 RESPECTIVELY.

RESPONDENT'S ANNEXURES: NIL. //TRUE COPY// P.S. TO JUDGE O.T. Rev..Nos.81, 87 & 88/2021 :: 19 :: APPENDIX OF O.T.REV.NO.88/2021 PETITIONER'S ANNEXURES: Annexure A A TRUE COPY OF THE TRIBUNAL ORDER IN TA (VAT) NOS. 1315/2013013, 1316/21316/2013 AND 1317/2013 DATED 30.08.2014. Annexure B JUDGMENT IN W.P.C NO. 2291 OF 2016 OF HON'BLE HIGH COURT OF KERALA DT. 01.04.2016. Annexure C A TRUE COPY OF THE PENALTY ORDER NO. TCR 22A/2013-14 DATED 04.07.2016 PASSED BY THE INTELLIGENCE OFFICER, SQUAD NO. 1, KOZHIKODE. Annexure D A TRUE COPY OF THE 1ST APPELLATE ORDER IN KVAT

APPEAL NO. 791/2017 DATED 20.12.2017 OF THE DEPUTY COMMISSIONER (APPEALS) 1, KOZHIKODE. Annexure E A TRUE COPY OF THE ASSESSMENT ORDER NO. J1- COMMERCIAL TAX OFFICER, 5TH CIRCLE, KOZHIKODE. Annexure F A TRUE COPY OF THE 1ST APPELLATE ORDER IN KVAT APPEAL (VATA) NO. 1677/2017 DATED 11.01.2018 OF THE ASSISTANT COMMISSIONER (APPEALS), KOZHIKODE. Annexure G JUDGMENT IN W.P. C NO. 24012 OF 2018 OF HON'BLE HIGH COURT OF KERALA, DT. 19.12.2018. Annexure H REFUND ORDER NO. TCR 22A/2013-14 DATED 07.02.2019 (RECTIFIED ORDER NO. TCR 22A/2013-14 DATED 26.02.2019). Annexure I A TRUE COPY OF THE TRIBUNAL ORDER IN TA (VAT) NOS.165/2018, 168/2018, 169/2018 AND 170/2018 O.T. Rev..Nos.81, 87 & 88/2021 :: 20 :: DATED 03.02.2021. Annexure J A TRUE COPY OF THE ASSESSMENT ORDER NO.J1-STATE TAX OFFICER, STATE GOODS AND SERVICE DEPARTMENT, 5TH CIRCLE, KOZHIKODE. Annexure K A TRUE COPY OF THE CERTIFICATE OF REVENUE

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