

**Ajaykumar S. vs State of Kerala**

**Ajaykumar S. vs State of Kerala**

**SooperKanoon Citation :** [sooperkanoon.com/1380203](https://sooperkanoon.com/1380203)

**Court :** Kerala

**Decided On :** Nov-30-2023

**Judge :** Honourable Mr. Justice D. K. Singh

**Appeal No. :** WP(C)/26674/2022

**Appellant :** Ajaykumar S.

**Respondent :** State of Kerala

**Judgement :**

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH  
THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH  
AGRAHAYANA, 1945 WP(C) NO. 33654 OF 2022 PETITIONER/S:  
PERIYAR RESORTS PVT. LTD. BHOOTHATHANKETTU,  
KOTHAMANGALAM, ERNAKULAM DISTRICT. REPRESENTED BY ITS  
DIRECTOR PHILOMINA KURIAKOSE., PIN - BY ADVS. RAHUL A.; S  
ANIL KUMAR (TRIVANDRUM); SABU C.J; M. RAJAGOPAL; APARNA  
ANIL; S. SHAINA; KIROSH RAJAN PONNAMBIL RESPONDENT/S: 1  
THE STATE TAX OFFICER STATE GST DEPARTMENT,  
KOTHAMANGALAM, ERNAKULAM DISTRICT., PIN - 686691 2 THE  
STATE OF KERALA REPRESENTED BY THE SECRETARY TO

GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM., PIN - 695001 3 THE COMMISSIONER OF EXCISE KERALA, THIRUVANANTHAPURAM, PIN - 695033 OTHER PRESENT: MR MUHAMED RAFEEQ-SPL.GP THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG WITH WP(C).174/2023, 1467/2023 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 THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945 WP(C) NO. 174 OF 2023 PETITIONER/S: SULTHAN BATHERY LEISURE LLP, HOTEL EMPEROR, CHUNGAM JUNCTION, POLICE STATION ROAD, SULTHAN BATHERY, REPRESENTED BY ITS DESIGNATED PARTNER - GEORGE THOMAS, PIN - 673592 BY ADVS. K.I.MAYANKUTTY MATHER S.PARVATHI UTHARA ASOKAN RESPONDENT/S: 1 STATE OF KERALA, REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK, SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001 2 STATE TAX OFFICER, STATE GOODS AND SERVICE TAX DEPARTMENT, MINI CIVIL STATION P.O, SULTHAN BATHERY., WAYANAD, PIN - 673502 3 COMMISSIONER, KERALA STATE GST DEPARTMENT, 9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O., THIRUVANANTHAPURAM - 695002. MR MUHAMED RAFEEQ-SPL.GP THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG WITH WP(C).33654/2022 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -3-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH  
THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH  
AGRAHAYANA, 1945 WP(C) NO. 1467 OF 2023 PETITIONER/S:  
KOVILAKAM RESIDENCY PVT. LTD., MINI BYPASS ROAD,  
GOVINDAPURAM, KOZHIKODE-673016. REPRESENTED BY ITS  
MANAGING DIRECTOR -B. RADHAKRISHNAN BY  
ADVS.K.I.MAYANKUTTY MATHER S.PARVATHI; UTHARA ASOKAN  
RESPONDENT/S: 1 STATE OF KERALA, REPRESENTED BY  
ADDITIONAL CHIEF SECRETARY (TAXES), ROOM NO. 396, 1ST  
FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,  
SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001 2  
DEPUTY COMMISSIONER, SPECIAL CIRCLE -I, STATE GOODS AND  
SERVICE TAX DEPARTMENT, GST COMPLEX, JAWAHAR NAGAR,  
ERANHIPALAM P.O., KOZHIKODE, PIN - 673006 3 COMMISSIONER,  
KERALA STATE GST DEPARTMENT, 9TH FLOOR, TAX TOWER,  
KILLIPPALAM, KARAMANA P.O, THIRUVANANTHAPURAM, PIN -  
695002 MR MUHAMED RAFEEQ-SPL.GP THIS WRIT PETITION  
(CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG  
WITH WP(C).33654/2022 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  
THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH  
AGRAHAYANA, 1945 WP(C) NO. 24796 OF 2022 PETITIONER/S:  
VMGR HOTELS AND RESORTS PRIVATE LIMITED, BYEPASS ROAD,  
VALLANGHY, NEMMARA, PALAKKAD - 678 508. REPRESENTED BY  
ITS DIRECTOR - AJITH C. NAIR, PIN - 678508 BY  
ADVS.K.I.MAYANKUTTY MATHER S.PARVATHI; UTHARA ASOKAN  
RESPONDENT/S: 1 STATE OF KERALA, REPRESENTED BY  
ADDITIONAL CHIEF SECRETARY (TAXES), ROOM NO. 396, 1ST  
FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,

SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001 2  
DEPUTY COMMISSIONER, STATE GST DEPARTMENT OF KERALA,  
SPECIAL CIRCLE, PALAKKAD PO, PIN - 678001 3 COMMISSIONER,  
KERALA STATE GST DEPARTMENT, 9TH FLOOR, TAX TOWER,  
KILLIPPALAM, KARAMANA P.O, THIRUVANANTHAPURAM, PIN -  
695002 MR MUHAMED RAFEEQ-SPL.GP THIS WRIT PETITION  
(CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG  
WITH WP(C).33654/2022 AND CONNECTED CASES, THE COURT ON  
THE SAME DAY DELIVERED THE FOLLOWING: -5-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH  
THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH  
AGRAHAYANA, 1945 WP(C) NO. 25738 OF 2022 PETITIONER/S:  
JAWAHAR TOURIST HOME, XXX- 487, 488, 489, 490 AND 491,  
OPPOSITE MUNICIPAL BUILDING, A.M. ROAD, KOTHAMANGALAM,  
ERNAKULAM DISTRICT, REPRESENTED BY ITS MANAGING  
PARTNER M.M.CHACKO, PIN - BY ADVS.RAHUL A.; S.ANIL KUMAR  
(TRIVANDRUM) SABU C.J; M.RAJAGOPAL; APARNA ANIL  
RESPONDENT/S: 1 THE DEPUTY COMMISSIONER-1, SPECIAL  
CIRCLE, STATE GST DEPARTMENT, PERUMBAVOOR, ERNAKULAM  
DISTRICT, PIN - 683542 2 STATE OF KERALA REPRESENTED BY  
THE SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,  
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM., PIN -  
695001 3 THE COMMISSIONER OF EXCISE KERALA,  
THIRUVANANTHAPURAM,, PIN - 695033 MR MUHAMED RAFEEQ-  
SPL.GP THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE  
COURT ON 30.11.2023, ALONG WITH WP(C).33654/2022 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  
THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH  
AGRAHAYANA, 1945 WP(C) NO. 26174 OF 2022 PETITIONER/S:  
HOTEL HILDA NEDUMKANDAM, IDUKKI - 685 553. REPRESENTED  
BY ITS MANAGING PARTNER - AJITH C. NAIR, PIN - 685553 BY  
ADVS.K.I.MAYANKUTTY MATHER; S.PARVATHI UTHARA ASOKAN  
RESPONDENT/S: 1 STATE OF KERALA REPRESENTED BY  
ADDITIONAL CHIEF SECRETARY (TAXES), ROOM NO. 396, 1ST  
FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,  
SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001 2  
DEPUTY COMMISSIONER STATE GST DEPARTMENT OF KERALA,  
1ST FLOOR, KATTAPPANA SOUTH P.O., IDUKKI AT KATTAPPANA,  
PIN - 685515 3 COMMISSIONER, KERALA STATE GST  
DEPARTMENT, 9TH FLOOR, TAX TOWER, KILLIPPALAM,  
KARAMANA P.O, THIRUVANANTHAPURAM, PIN - 695002 MR  
MUHAMED RAFEEQ-SPL.GP THIS WRIT PETITION (CIVIL) HAVING  
RESERVED, THE COURT ON 30.11.2023, ALONG WITH  
WP(C).33654/2022 AND CONNECTED CASES, THE COURT ON THE  
SAME DAY DELIVERED THE FOLLOWING: -7-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH  
THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH  
AGRAHAYANA, 1945 WP(C) NO. 26674 OF 2022 PETITIONER/S:  
AJAYKUMAR S., AGED 60 YEARS PROPRIETOR, SREELAKSHMI  
RESIDENCY, ELIPPAKULAM P. O., CHOONAD, VALLIKUNNAM,  
ALAPPUZHA DISTRICT, KERALA, PIN - BY ADVS. K.I.MAYANKUTTY  
MATHER S.PARVATHI; KALLIYANI KRISHNA B. RESPONDENT/S: 1  
STATE OF KERALA REPRESENTED BY ADDITIONAL CHIEF  
SECRETARY (TAXES), ROOM NO. 396, 1ST FLOOR, NEAR SOUTH  
CONFERENCE HALL, MAIN BLOCK, SECRETARIAT, G.P.O,  
THIRUVANANTHAPURAM., PIN - 695001 2 STATE TAX OFFICER

STATE GOODS AND SERVICES TAX DEPARTMENT, MINI CIVIL STATION, MAVELIKKARA P.O, ALAPPUZHA., PIN - 690101 3 COMMISSIONER, KERALA STATE GST DEPARTMENT, 9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O, THIRUVANANTHAPURAM., PIN - 695002 MR MUHAMED RAFEEQ-SPL.GP THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG WITH WP(C).33654/2022 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 THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945 WP(C) NO. 26738 OF 2022 PETITIONER/S: HOTEL SAMUDRA SREEKANDAPURAM, KANNUR - 670 631 REPRESENTED BY ITS MANAGING PARTNER - JOHN KALLAT, PIN - 670631 BY ADVS. K.I.MAYANKUTTY MATHER S.PARVATHI; UTHARA ASOKAN RESPONDENT/S: 1 STATE OF KERALA REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK, SECRETARIAT, THIRUVANANTHAPURAM GPO., PIN - 695001 2 DEPUTY COMMISSIONER SPECIAL CIRCLE, SGST DEPARTMENT, GROUND FLOOR, ADDITIONAL CIVIL STATION, KANNUR P.O, KANNUR., PIN - 670002 3 COMMISSIONER, KERALA STATE GST DEPARTMENT, 9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O, THIRUVANANTHAPURAM., PIN - 695002 4 DEPUTY COMMISSIONER SGST DEPARTMENT, KANNUR P.O, KANNUR - 670 002, PIN - 670002 MR MUHAMED RAFEEQ-SPL.GP THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG WITH WP(C).33654/2022 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -9-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH  
THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH  
AGRAHAYANA, 1945 WP(C) NO. 27947 OF 2022 PETITIONER/S:  
ABAAM HOTEL (A UNIT OF CHINAR HOMES PRIVATE LIMITED)  
30/1156B, C & D, NEAR MOBILITY HUB, VYTILA, KANIAMPUZHA  
ROAD, VYTILA - 682 019. REPRESENTED BY ITS DIRECTOR - V.S.  
LALAN, PIN - 682019 BY ADVS. K.I.MAYANKUTTY MATHER  
S.PARVATHI; UTHARA ASOKAN RESPONDENT/S: 1 STATE OF  
KERALA REPRESENTED BY ADDITIONAL CHIEF SECRETARY  
(TAXES), ROOM NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE  
HALL, MAIN BLOCK, SECRETARIAT, THIRUVANANTHAPURAM  
GPO., PIN - 695001 2 ASSISTANT COMMISSIONER, CIRCLE-II, SGST  
DEPARTMENT, THIRPUNITHURA, KOCHI 682 301., PIN - 682301 3  
COMMISSIONER, KERALA STATE GST DEPARTMENT, 9TH FLOOR,  
TAX TOWER, KILLIPPALAM, KARAMANA P.O,  
THIRUVANANTHAPURAM - 695 002., PIN - 695002 MR MUHAMED  
RAFEEQ-SPL.GP THIS WRIT PETITION (CIVIL) HAVING COME UP  
FOR ADMISSION ON 30.11.2023, ALONG WITH WP(C).33654/2022  
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  
THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH  
AGRAHAYANA, 1945 WP(C) NO. 28569 OF 2022 PETITIONER/S:  
GEETHA RESIDENCY, PUTHIYA THERU, KANNUR REPRESENTED  
BY ITS MANAGING PARTNER - TERRY JOHN, PIN - 670011 BY  
ADVS. K.I.MAYANKUTTY MATHER S.PARVATHI UTHARA ASOKAN  
RESPONDENT/S: 1 STATE OF KERALA REPRESENTED BY  
ADDITIONAL CHIEF SECRETARY (TAXES), ROOM NO. 396, 1ST  
FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,  
SECRETARIAT, THIRUVANANTHAPURAM GPO., PIN - 695001 2

DEPUTY COMMISSIONER SPECIAL CIRCLE, SGST DEPARTMENT, GROUND FLOOR, ADDITIONAL CIVIL STATION, KANNUR P.O, KANNUR - 670 002., PIN - 670002 3 COMMISSIONER, KERALA STATE GST DEPARTMENT, 9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O, THIRUVANANTHAPURAM, PIN - 695002 4 DEPUTY COMMISSIONER SGST DEPARTMENT, KANNUR P.O, KANNUR, PIN - 670002 MR MUHAMED RAFEEQ-SPL.GP THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG WITH WP(C).33654/2022 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -11-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945 WP(C) NO. 29643 OF 2022 PETITIONER/S: EVM MOTELS PVT. LTD. EVM BUILDING, KOTHAMANGALAM, ERNAKULAM DISTRICT. REPRESENTED BY ITS MANAGING DIRECTOR ROBIN JOSE., PIN - BY ADVS. RAHUL A.; S.ANIL KUMAR (TRIVANDRUM) SABU C.J; M.RAJAGOPAL; APARNA ANIL RESPONDENT/S: 1 THE ASSISTANT COMMISSIONER MUVATTUPUZHA IN CHARGE OF STATE TAX OFFICER, STATE GST DEPARTMENT, KOTHAMANGALAM., PIN - 686691 2 THE STATE OF KERALA REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM., PIN - 695001 3 THE COMMISSIONER OF EXCISE KERALA, THIRUVANANTHAPURAM., PIN - 695033 MR MUHAMED RAFEEQ-SPL.GP THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG WITH WP(C).33654/2022 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  
THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH  
AGRAHAYANA, 1945 WP(C) NO. 29661 OF 2022 PETITIONER/S: THE  
BLUEMOON RESIDENCY, ATLANTA COMPLEX, KOTHAMANGALAM,  
ERNAKULAM DISTRICT. REPRESENTED BY ITS MANAGING  
PARTNER XAVIER MATHEW., PIN - 686691 BY ADVS. RAHUL A.;  
S.ANIL KUMAR (TRIVANDRUM) SABU C.J; M.RAJAGOPAL; APARNA  
ANIL RESPONDENT/S: 1 THE ASSISTANT COMMISSIONER  
MUVATTUPUZHA IN CHARGE OF STATE TAX OFFICER, STATE GST  
DEPARTMENT, KOTHAMANGALAM., PIN - 686691 2 THE STATE OF  
KERALA REPRESENTED BY THE SECRETARY TO GOVERNMENT,  
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,  
THIRUVANANTHAPURAM., PIN - 695001 3 THE COMMISSIONER OF  
EXCISE KERALA, THIRUVANANTHAPURAM., PIN - 695033 MR  
MUHAMED RAFEEQ-SPL.GP THIS WRIT PETITION (CIVIL) HAVING  
RESERVED, THE COURT ON 30.11.2023, ALONG WITH  
WP(C).33654/2022 AND CONNECTED CASES, THE COURT ON THE  
SAME DAY DELIVERED THE FOLLOWING: -13-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH  
THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH  
AGRAHAYANA, 1945 WP(C) NO. 29666 OF 2022 PETITIONER/S:  
MARIYA SHOPPING COMPLEX PVT. LTD. ALUVA-MUNNAR ROAD,  
KOTHAMANGALAM, ERNAKULAM DISTRICT. REPRESENTED BY ITS  
MANAGING DIRECTOR JOSE MATHEW., PIN - 686691 BY ADVS.  
RAHUL A.; S.ANIL KUMAR (TRIVANDRUM) SABU C.J;  
M.RAJAGOPAL; APARNA ANIL RESPONDENT/S: 1 THE DEPUTY  
COMMISSIONER, SPECIAL CIRCLE, STATE GST DEPARTMENT,  
PERUMBAVOOR., PIN - 683542 2 THE STATE OF KERALA  
REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES  
DEPARTMENT, GOVERNMENT SECRETARIAT,

THIRUVANANTHAPURAM., PIN - 695001 3 THE COMMISSIONER OF EXCISE KERALA, THIRUVANANTHAPURAM., PIN - 695033 MR MUHAMED RAFEEQ-SPL.GP THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG WITH WP(C).33654/2022 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 THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945 WP(C) NO. 29776 OF 2022 PETITIONER/S: KALLADA HOTELS & RESORTS, VII/488/2, BYE PASS ROAD, NH 47, MANNUTHY, THRISSUR REPRESENTED BY ITS MANAGING PARTNER - SUNIL KUMAR, PIN - 680651 BY ADVS. K.I.MAYANKUTTY MATHER S.PARVATHI; UTHARA ASOKAN RESPONDENT/S: 1 STATE OF KERALA REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK, SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001 2 ASSISTANT COMMISSIONER FIRST CIRCLE, STATE GOODS AND SERVICE TAX DEPARTMENT, POOTHOLE P.O., THRISSUR, PIN - 680004 3 JOINT COMMISSIONER (APPEALS SGST DEPARTMENT, POOTHOLE P.O., THRISSUR, PIN - 680004 4 DEPUTY COMMISSIONER OF STATE TAX SGST DEPARTMENT, STATE TAX COMPLEX, POOTHOLE P.O., THIRSSUR, PIN - 680004 5 COMMISSIONER, KERALA STATE GST DEPARTMENT, 9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O, THIRUVANANTHAPURAM, PIN - 695002 MR MUHAMED RAFEEQ-SPL.GP -15- THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30.11.2023, ALONG WITH WP(C).33654/2022 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  
THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH  
AGRAHAYANA, 1945 WP(C) NO. 30262 OF 2022 PETITIONER/S:  
SIVARAJENDRAN V AGED 63 YEARS PROPRIETOR, HOTEL AMALA  
RESIDENCY AND HOTEL NANDANAM PARK, POWER HOUSE  
ROAD, PAZHAVANGADI, THIRUVANANTHAPURAM, PIN - 695011 BY  
ADVS. K.I.MAYANKUTTY MATHER S.PARVATHI KALLIYANI KRISHNA  
B. RESPONDENT/S: 1 STATE OF KERALA REPRESENTED BY  
ADDITIONAL CHIEF SECRETARY (TAXES), ROOM NO. 396, 1ST  
FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,  
SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001 2 THE  
DEPUTY COMMISSIONER OF STATE TAX SPECIAL CIRCLE, STATE  
GST DEPARTMENT, TAX TOWER, 2ND FLOOR, KARAMANA P.O.,  
THIRUVANANTHAPURAM, PIN - 695002 3 COMMISSIONER KERALA  
STATE GST DEPARTMENT, 9TH FLOOR, TAX TOWER,  
KILLIPPALAM, KARAMANA P.O, THIRUVANANTHAPURAM, PIN - MR  
MUHAMED RAFEEQ-SPL.GP -17- THIS WRIT PETITION (CIVIL)  
HAVING RESERVED, THE COURT ON 30.11.2023, ALONG WITH  
WP(C).33654/2022 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  
THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH  
AGRAHAYANA, 1945 WP(C) NO. 30585 OF 2022 PETITIONER/S:  
SURYA RESIDENCY (LLP) AGED 61 YEARS NADAL, EDAKKAD,  
KANNUR REPRESENTED BY ITS MANAGING PARTNER - U.  
KANAKARAJ, PIN - 670663 BY ADVS. K.I.MAYANKUTTY MATHER  
S.PARVATHI UTHARA ASOKAN RESPONDENT/S: 1 STATE OF  
KERALA REPRESENTED BY ADDITIONAL CHIEF SECRETARY  
(TAXES), ROOM NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE

HALL, MAIN BLOCK, SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001 2 ASSISTANT COMMISSIONER OFFICE OF THE ASSISTANT COMMISSIONER, SGST DEPARTMENT, 3RD CIRCLE, FOURTH FLOOR, BSNL BHAVAN, SOUTH BAZAR, KANNUR P.O, KANNUR - 670 002., PIN - 670002 3 JOINT COMMISSIONER (APPEALS SGST DEPARTMENT, ERANHIPALAM P.O., KOZHIKODE, PIN - 673006 4 COMMISSIONER KERALA STATE GST DEPARTMENT, 9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O, THIRUVANANTHAPURAM, PIN - DEPUTY COMMISSIONER -19- SGST DEPARTMENT, KANNUR P.O, KANNUR, PIN - 670002 MR MUHAMED RAFEEQ-SPL.GP THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG WITH WP(C).33654/2022 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 THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945 WP(C) NO. 30780 OF 2022 PETITIONER/S: CORAL REEF NEAR NORTH RAILWAY STATION, ST. BENEDICT ROAD, KOCHI. REPRESENTED BY ITS MANAGING PARTNER, TOM JOSE., PIN - 682018 BY ADVS. RAHUL A.; S.ANIL KUMAR (TRIVANDRUM) SABU C.J; M.RAJAGOPAL; APARNA ANIL RESPONDENT/S: 1 THE STATE TAX OFFICER FIRST CIRCLE, STATE GST DEPARTMENT, CLAS TOWER, OLD RAILWAY. STATION ROAD, KOCHI., PIN - 682018 2 THE STATE OF KERALA REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENTSECRETARIAT, THIRUVANANTHAPURAM., PIN - 695001 3 THE COMMISSIONER OF EXCISE KERALA, THIRUVANANTHAPURAM, PIN - 695033 MR MUHAMED RAFEEQ-SPL.GP THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG WITH

WP(C).33654/2022 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -21-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH  
THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH  
AGRAHAYANA, 1945 WP(C) NO. 30783 OF 2022 PETITIONER/S:  
GOLDEN BAR, KODAKARA, THRISSUR REPRESENTED BY ITS  
PARTNER - K. R. SUNIL KUMAR, PIN - 680684 BY ADVS.  
K.I.MAYANKUTTY MATHER S.PARVATHI; UTHARA ASOKAN  
RESPONDENT/S: 1 STATE OF KERALA REPRESENTED BY  
ADDITIONAL CHIEF SECRETARY (TAXES), ROOM NO. 396, 1ST  
FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,  
SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001 2  
DEPUTY COMMISSIONER OF STATE TAX SPECIAL CIRCLE, STATE  
GOODS AND SERVICE TAX DEPARTMENT, POOTHOLE P.O.,  
THRISSUR, PIN - 680004 3 JOINT COMMISSIONER (APPEALS) SGST  
DEPARTMENT, POOTHOLE P.O., THRISSUR, PIN - 680004 4  
COMMISSIONER, KERALA STATE GST DEPARTMENT, 9TH FLOOR,  
TAX TOWER, KILLIPPALAM, KARAMANA P.O,  
THIRUVANANTHAPURAM, PIN - 695002 MR MUHAMED RAFEEQ-  
SPL.GP THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE  
COURT ON 30.11.2023, ALONG WITH WP(C).33654/2022 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  
THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH  
AGRAHAYANA, 1945 WP(C) NO. 30825 OF 2022 PETITIONER/S:  
KALLADA HOTELS MANNUTHY, THRISSUR REPRESENTED BY ITS  
MANAGING PARTNER - K. R. SUNIL KUMAR, PIN - 680651 BY ADVS.

K.I.MAYANKUTTY MATHER S.PARVATHI UTHARA ASOKAN  
RESPONDENT/S: 1 STATE OF KERALA REPRESENTED BY  
ADDITIONAL CHIEF SECRETARY (TAXES), ROOM NO. 396, 1ST  
FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,  
SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001 2  
DEPUTY COMMISSIONER OF STATE TAX SPECIAL CIRCLE, STATE  
GOODS AND SERVICE TAX DEPARTMENT, POOTHOLE P.O.,  
THRISSUR, PIN - 680004 3 JOINT COMMISSIONER (APPEALS SGST  
DEPARTMENT, POOTHOLE P.O., THRISSUR, PIN - 680004 4  
COMMISSIONER KERALA STATE GST DEPARTMENT, 9TH FLOOR,  
TAX TOWER, KILLIPPALAM, KARAMANA P.O,  
THIRUVANANTHAPURAM, PIN - MR MUHAMED RAFEEQ-SPL.GP -  
23- THIS WRIT PETITION (CIVIL) HAVING COME UP FOR  
ADMISSION ON 30.11.2023, ALONG WITH WP(C).33654/2022 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  
THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH  
AGRAHAYANA, 1945 WP(C) NO. 30967 OF 2022 PETITIONER/S:  
LUKOSE KUDAKUTHIYIL CHACKO AGED 67 YEARS PROPRIETOR,  
M/S. K.B.C. GREEN PARK HOTEL, EDAT, PAYYANNUR, KANNUR,  
PIN - 670307 BY ADVS. K.I.MAYANKUTTY MATHER S.PARVATHI  
UTHARA ASOKAN RESPONDENT/S: 1 STATE OF KERALA  
REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES),  
ROOM NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL,  
MAIN BLOCK, SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN -  
695001 2 STATE TAX OFFICER I SGST DEPARTMENT, PAYYANNUR  
P.O., KANNUR., PIN - 670307 3 JOINT COMMISSIONER (APPEALS)  
SGST DEPARTMENT, ERANHIPALAM P.O., KOZHIKODE - 673 006,  
PIN - 673006 4 COMMISSIONER KERALA STATE GST

DEPARTMENT, 9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O, THIRUVANANTHAPURAM, PIN - 5 DEPUTY COMMISSIONER SGST DEPARTMENT, KANNUR P.O, KANNUR, PIN - 670002 -25- MR MUHAMED RAFEEQ-SPL.GP THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG WITH WP(C).33654/2022 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 THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945 WP(C) NO. 31582 OF 2022 PETITIONER/S: M/S. HOTEL SKY PALACE THAVAKKARA, KANNUR REPRESENTED BY ITS MANAGING PARTNER - T.P. NARARYANAN, PIN - 670001 BY ADVS. K.I.MAYANKUTTY MATHER S.PARVATHI UTHARA ASOKAN RESPONDENT/S: 1 STATE OF KERALA REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK, SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001 2 DEPUTY COMMISSIONER SPECIAL CIRCLE, SGST DEPARTMENT, GROUND FLOOR, ADDITIONAL CIVIL STATION , KANNUR P.O, KANNUR, PIN - 670002 3 COMMISSIONER KERALA STATE GST DEPARTMENT, 9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O, THIRUVANANTHAPURAM, PIN - 4 DEPUTY COMMISSIONER SGST DEPARTMENT, KANNUR P.O, KANNUR, PIN - 670002 MR MUHAMED RAFEEQ-SPL.GP -27- THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30.11.2023, ALONG WITH WP(C).33654/2022 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  
THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH  
AGRAHAYANA, 1945 WP(C) NO. 33336 OF 2022 PETITIONER/S: M/S.  
HOTEL AIDA AIDA JUNCTION, M.C. ROAD, KOTTAYAM  
REPRESENTED BY ITS MANAGING PARTNER - MOHAN JACOB, PIN  
- 686001 BY ADVS. K.I.MAYANKUTTY MATHER S.PARVATHI;  
UTHARA ASOKAN RESPONDENT/S: 1 STATE OF KERALA  
REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES),  
ROOM NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL,  
MAIN BLOCK, SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN -  
695001 2 STATE TAX OFFICER OFFICE OF THE STATE TAX  
OFFICER, SGST DEPARTMENT, 4TH FLOOR, MINI CIVIL STATION,  
PALA P.O., KOTTAYAM, PIN - 686575 3 COMMISSIONER, KERALA  
STATE GST DEPARTMENT, 9TH FLOOR, TAX TOWER,  
KILLIPPALAM, KARAMANA P.O, THIRUVANANTHAPURAM, PIN -  
695002 MR MUHAMED RAFEEQ-SPL.GP THIS WRIT PETITION  
(CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG  
WITH WP(C).33654/2022 AND CONNECTED CASES, THE COURT ON  
THE SAME DAY DELIVERED THE FOLLOWING: -29-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH  
THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH  
AGRAHAYANA, 1945 WP(C) NO. 35091 OF 2022 PETITIONER/S:  
HOTEL ELEGANCE CHERUPUZHA HOTEL, CHERUPUZHA, KANNUR  
REPRESENTED BY ITS DIRECTOR - AJITH C. NAIR, PIN - 670511 BY  
ADVS. K.I.MAYANKUTTY MATHER S.PARVATHI KALLIYANI KRISHNA  
B. RESPONDENT/S: 1 STATE OF KERALA REPRESENTED BY  
ADDITIONAL CHIEF SECRETARY (TAXES), ROOM NO. 396, 1ST  
FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK,  
SECRETARIAT, THIRUVANANTHAPURAM GPO, PIN - 695001 2  
STATE TAX OFFICER-1 STATE GOODS AND SERVICE TAX



DEPARTMENT PAYYANNUR P.O., KANNUR, PIN - 670370 3 JOINT COMMISSIONER (APPEALS) STATE GOODS AND SERVICE TAX DEPARTMENT, KANNUR P.O., KANNUR, PIN - 670002 4 DEPUTY COMMISSIONER OF STATE TAX STATE GOODS AND SERVICE TAX DEPARTMENT, KANNUR P.O., KANNUR, PIN - 670002 MR MUHAMED RAFEEQ-SPL.GP -30- THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG WITH WP(C).33654/2022 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -31-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945 WP(C) NO. 40156 OF 2022 PETITIONER/S: PUNNOLI VASU, AGED 67 YEARS PROPRIETOR, THE NORTH PARK HOTEL, N.H. BYEPASS ROAD VADAKARA, CALICUT - 673104 BY ADVS. K.I.MAYANKUTTY MATHER S.PARVATHI UTHARA ASOKAN RESPONDENT/S: 1 STATE OF KERALA, REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES), ROOM NO. 396, 1ST FLOOR, NEAR SOUTH CONFERENCE HALL, MAIN BLOCK, SECRETARIAT, THIRUVANANTHAPURAM GPO - 695001 2 DEPUTY COMMISSIONER, SPECIAL CIRCLE- II, STATE GOODS AND SERVICE TAX DEPARTMENT, JAWAHAR NAGAR, ELANJIPALAM P.O, KOZHIKODE - 673006 3 JOINT COMMISSIONER (APPEALS), STATE GOODS AND SERVICE TAX DEPARTMENT, ELANJIPALAM P.O., KOZHIKODE -673006 4 STATE TAX OFFICER (RECOVERY), OFFICE OF THE DEPUTY COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, ELANJIPALAM P.O, KOZHIKODE - MR MUHAMED RAFEEQ-SPL.GP -32- THIS WRIT PETITION (CIVIL) HAVING RESERVED, THE COURT ON 30.11.2023, ALONG WITH WP(C).33654/2022 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -33-

## JUDGMENT

[WP(C) Nos.33654/2022, 174/2023, 1467/2023, 24796/2022, 25738/2022, This batch of writ petitions has been filed impugning the interest liability on the petitioners for the delay in remitting the turnover tax (for short, ToT) regarding the Financial Years 2020-21 and 2021-22. Common questions of facts and law are involved in these writ petitions. These writ petitions have been tagged and heard along with W.P.(C) Nos.32408/2023, 30377/2022, 30383/2022; 33099/2022, decided by judgment of even date.

2. The same points arise in the instant batch of writ petitions. The operative portion of the judgment reads as under: -34- 7. In view thereof, the writ petitions are allowed with the following observations:

(i) In cases where the returns are filed by 31.03.2022,

and ToT was cleared on or before 30.04.2022, the FL3/FL11 licensees are not liable to pay interest for delayed payment of the turnover tax for the period 22.05.2020 to 21.12.2020 and 15.06.2021 to 25.09.2021 in Financial Years 2020-21 and 2021- 22.

(ii) If any FL3/FL11 licensees did not file the return of

ToT in respect of the taxable turnover of the parcel sales of IMFL for the period of authorised sale on or before 31.03.2022 and not paid the ToT at 5% by 30.04.2022, such a licensee/dealer would be liable to pay interest for delayed payment of ToT with effect from 01.05.2022 till the date of payment and for delay in filing returns.

(iii) In all these cases, the impugned orders are quashed, and the cases are remitted back to the Assessing Authority to pass fresh Assessment Orders as per the (i) and (ii) mentioned above.

**Hence, by adopting the reasoning, observation and conclusion**

recorded in the judgment dated 30.11.2023 in W.P.(C) Nos.32408/2023; 30377/2022; 30383/2022; 33099/2022; -35- allowed. All Interlocutory Applications as regards interim matters stand closed. Sd/- DINESH KUMAR SINGH JUDGE jjj -

36- APPENDIX OF WP(C) 174/2023 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. Exhibit P2 TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. Exhibit P3 TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022. Exhibit P4 TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022 Exhibit P5 TRUE COPY OF THE BEST JUDGMENT ASSESSMENT BY MAKING ARBITRARY ADDITIONS DATED 25.08.2022 Exhibit P6 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 17.08.2022 Exhibit P7 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. -37- APPENDIX OF WP(C) 1467/2023 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. Exhibit P2 TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. Exhibit P3 TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022. Exhibit P4 TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022 Exhibit P5 TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 2ND RESPONDENT DATED 14.12.2022 Exhibit P6 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 17.08.2022 Exhibit P7 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 27.12.2022 -38- APPENDIX OF WP(C) 24796/2022 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE GOVERNMENT ORDER DATED 18.05.2020 Exhibit P2 TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. Exhibit P3 TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022. Exhibit P4 TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION DATED 23.02.2022. Exhibit P5 TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 2ND RESPONDENT (AY - 2020-2021) DATED 30.06.2022 Exhibit P6 TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 30.06.2022 Exhibit P7 TRUE COPY OF THE PENALTY NOTICE ISSUED BY THE 2ND RESPONDENT TO THE

PETITIONER DATED 18.07.2022 (AY-2021-2022) -39- APPENDIX OF WP(C) 25738/2022 PETITIONER EXHIBITS Exhibit P1 COPY OF THE GOVERNMENT ORDER PERMITTING PARCEL SALES DATED 18-05-2020. Exhibit P2 COPY OF G.O. (M.S) NO.43/2020/TAXES DATED 22-05- 2020 ISSUED BY GOVERNMENT. Exhibit P3 COPY OF THE LETTER DATED 26-05-2020 ISSUED BY THE 3RD RESPONDENT. Exhibit P4 COPY OF SRO NO.297/2022 DATED 26-03-2022 (G.O.(P) NO.26/2022/TAXES). Exhibit P5 COPY OF THE RELEVANT EXTRACT OF THE CABINET

DECISION TAKEN ON 23-02-2022 DOWNLOADED FROM THE WEBSITE OF THE PUBLIC RELATIONS DEPARTMENT OF THE GOVERNMENT OF KERALA.

Exhibit P6 COPY OF THE ASSESSMENT ORDER DATED 23-05-2022 ISSUED BY THE 1ST RESPONDENT. Exhibit P7 COPY OF THE LETTER DATED 27-06-2022 ADDRESSED TO THE 1ST RESPONDENT FORWARDING DD FOR RS.33, 96, 868/- Exhibit P8 COPY OF THE ORDER DATED 15-07-2022 OF THIS HON'BLE COURT IN W.P. (C) NO.22915 OF 2022. -40- APPENDIX OF WP(C) 26174/2022 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE GOVERNMENT ORDER DATED 18.05.2020 Exhibit P2 TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. Exhibit P3 TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022. Exhibit P4 TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION DATED 23.02.2022. Exhibit P5 TRUE COPY OF THE DEMAND DRAFT NO. 670801 DRAWN ON UNION BANK OF INDIA, NEDUMKANDAM DATED 15.03.2022. Exhibit P6 TRUE COPY OF THE COVERING LETTER DATED 01.06.2022 FOR SUBMISSION OF THE DEMAND DRAFT TO THE 2ND RESPONDENT. Exhibit P7 TRUE COPY OF SECTION 45A NOTICE PROPOSING IMPOSITION OF PENALTY FOR THE MONTH OF JANUARY, 2021 ISSUED BY THE 2ND RESPONDENT DATED 9.5.2022 Exhibit P8 TRUE COPY OF SECTION 45A NOTICE PROPOSING IMPOSITION OF PENALTY FOR THE MONTH OF FEBRUARY, 2021 ISSUED BY THE 2ND RESPONDENT DATED 9.5.2022 Exhibit P9 TRUE COPY OF SECTION 45A NOTICE PROPOSING IMPOSITION OF PENALTY FOR THE MONTH OF MARCH, 2021 ISSUED BY THE 2ND RESPONDENT DATED 9.5.2022 -41-

APPENDIX OF WP(C) 26674/2022 PETITIONER EXHIBITS Exhibit P1 GOVERNMENT ORDER DATED 18.05.2020 Exhibit P2 TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. Exhibit P3 TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022. Exhibit P4 TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION DATED 23.02.2022 Exhibit P5 TRUE COPY OF DEMAND DRAFT DATED 31.03.2022. Exhibit P6 TRUE COPY OF THE DEMAND DRAFT DATED 16.04.2022. Exhibit P7 TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 2ND RESPONDENT ON 26.06.2022 FOR AY-2020- 2021. Exhibit P8 TRUE COPY OF THE REPRESENTATION GIVEN BY THE PETITIONER TO THE 2ND RESPONDENT DATED 28.07.2022. Exhibit P9 TRUE COPY OF THE INTERIM ORDER DATED 08.08.2022 IN W.P.(C) NO.24796/2022. -42- APPENDIX OF WP(C) 26738/2022 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE GOVERNMENT ORDER DATED 18.05.2020 Exhibit P2 TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. Exhibit P3 TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022. Exhibit P4 TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION DATED 23.02.2022. Exhibit P5 TRUE COPY OF THE PRE-ASSESSMENT NOTICE ISSUED BY THE 2ND RESPONDENT FOR AY- 2020-2021 DATED 24.01.2022. Exhibit P6 TRUE COPY OF THE PENALTY NOTICE ISSUED BY THE 2ND RESPONDENT UNDER SECTION 45A OF THE KGST ACT DATED 24.01.2022. Exhibit P7 TRUE COPY OF THE REPLY GIVEN BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 14.02.2022. Exhibit P8 TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 2ND RESPONDENT FOR AY- 2020-2021 DATED 23.06.2022. Exhibit P9 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. Exhibit P10 TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE 4TH RESPONDENT DATED 04.08.2022. -43- APPENDIX OF WP(C) 27947/2022 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE GOVERNMENT ORDER DATED 18.05.2020 Exhibit P2 TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. Exhibit P3 TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022 Exhibit P4 TRUE

COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION DATED 23.02.2022. Exhibit P5 TRUE COPY OF THE NOTICE DATED 12.05.2022 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER Exhibit P6 TRUE COPY OF THE COVERING LETTER DATED 30.05.2022 GIVEN BY THE PETITIONER BEFORE THE 2ND RESPONDENT Exhibit P7 TRUE COPY OF THE ASSESSMENT ORDER DATED 18.06.2022 PASSED BY THE 2ND RESPONDENT Exhibit P8 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 17.08.2022 -44- APPENDIX OF WP(C) 28569/2022 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE GOVERNMENT ORDER DATED 18.05.2020 Exhibit P2 TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. Exhibit P3 TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022. Exhibit P4 TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION DATED 23.02.2022. Exhibit P5 TRUE COPY OF THE PRE- ASSESSMENT NOTICE ISSUED BY THE 2ND RESPONDENT FOR THE MONTH OF JUNE 2020 DATED 05.02.2022. Exhibit P6 TRUE COPY OF THE PENALTY NOTICE ISSUED BY THE 2ND RESPONDENT FOR THE MONTH OF JUNE 2020 UNDER SECTION 45A OF THE KGST ACT DATED 5.2.2022 Exhibit P7 TRUE COPY OF THE PENALTY NOTICE ISSUED BY THE 2ND RESPONDENT FOR THE MONTH OF JULY 2020 UNDER SECTION 45A OF THE KGST ACT DATED 5.2.2022 Exhibit P8 TRUE COPY OF THE PENALTY NOTICE ISSUED BY THE 2ND RESPONDENT FOR THE MONTH OF AUGUST 2020 UNDER SECTION 45A OF THE KGST ACT DATED 5.2.2022 Exhibit P9 TRUE COPY OF THE PENALTY NOTICE ISSUED BY THE 2ND RESPONDENT FOR THE MONTH OF OCTOBER 2020 UNDER SECTION 45A OF THE KGST ACT DATED 5.2.2022 Exhibit P10 TRUE COPY OF THE PENALTY NOTICE ISSUED BY THE 2ND RESPONDENT FOR THE MONTH OF NOVEMBER 2020 UNDER SECTION 45A OF THE KGST ACT DATED 5.2.2022 -45- Exhibit P11 TRUE COPY OF THE PENALTY NOTICE ISSUED BY THE 2ND RESPONDENT FOR THE MONTH OF DECEMBER 2020 UNDER SECTION 45A OF THE KGST ACT DATED 5.2.2022 Exhibit P12 TRUE COPY OF THE COMPOSITE REPLY GIVEN BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 15.02.2022. Exhibit P13 TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 2ND

RESPONDENT FOR AY- 2020-2021 DATED 20.06.2022. Exhibit P14 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 17.08.2022. Exhibit P15 TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE 4TH RESPONDENT DATED 19.08.2022. -46- APPENDIX OF WP(C) 29643/2022 PETITIONER EXHIBITS Exhibit P1 COPY OF THE G.O. (MS) NO: 41/2020/TAXES PERMITTING PARCEL SALES DATED 18-05-2020. Exhibit P2 COPY OF G.O. (M.S) NO.43/2020/TAXES DATED 22-05- 2020 ISSUED BY GOVERNMENT. Exhibit P3 COPY OF THE LETTER DATED 26-05-2020 ISSUED BY THE 3RD RESPONDENT. Exhibit P4 COPY OF SRO NO.297/2022 DATED 26-03-2022 (G.O.(P) NO.26/2022/TAXES). Exhibit P5 COPY OF THE RELEVANT EXTRACT OF THE CABINET

DECISION TAKEN ON 23-02-2022 DOWNLOADED FROM THE WEBSITE OF THE PUBLIC RELATIONS DEPARTMENT OF THE GOVERNMENT OF KERALA.

Exhibit P6 COPY OF LETTER DATED 20-04-2022 FORWARDING DD DATED 20-04-2022 FOR RS.62, 15, 535/- TOWARDS TOT ON PARCEL SALES OF LIQUOR. Exhibit P7 COPY OF THE ASSESSMENT ORDER DATED 29-06-2022 ISSUED BY THE 1ST RESPONDENT. Exhibit P8 COPY OF THE ORDER DATED 02-09-2022 OF THIS HON'BLE COURT IN W.P. (C) NO.28802 OF 2022. -47- APPENDIX OF WP(C) 29661/2022 PETITIONER EXHIBITS Exhibit P1 COPY OF THE GOVERNMENT ORDER PERMITTING PARCEL SALES DATED 18-05-2020. Exhibit P2 COPY OF G.O. (M.S) NO.43/2020/TAXES DATED 22-05-2020 ISSUED BY GOVERNMENT. Exhibit3 COPY OF THE LETTER DATED 26-05-2020 ISSUED BY THE 3RD RESPONDENT. Exhibit P4 COPY OF SRO NO.297/2022 DATED 26-03-2022 (G.O.(P) NO.26/2022/TAXES). Exhibit P5 COPY OF THE RELEVANT EXTRACT OF THE CABINET

DECISION TAKEN ON 23-02-2022 DOWNLOADED FROM THE WEBSITE OF THE PUBLIC RELATIONS DEPARTMENT OF THE GOVERNMENT OF KERALA.

Exhibit P6 COPY OF THE DD DATED 25-03-2022 FOR RS.53, 47, 931/- TOWARDS TOT ON PARCEL SALES OF LIQUOR. Exhibit P7 COPY OF THE ASSESSMENT ORDER DATED 20-05-2022 ISSUED BY THE 1ST RESPONDENT. Exhibit P8 COPY OF THE ORDER DATED 02-09-2022 OF THIS

HON'BLE COURT IN W.P. (C) NO.28802 OF 2022. -48- APPENDIX OF WP(C) 29666/2022 PETITIONER EXHIBITS Exhibit P1 COPY OF THE GOVERNMENT ORDER PERMITTING PARCEL SALES DATED 18-05-2020. Exhibit P2 COPY OF G.O. (M.S) NO.43/2020/TAXES DATED 22-05- 2020 ISSUED BY GOVERNMENT. Exhibit3 COPY OF THE LETTER DATED 26-05-2020 ISSUED BY THE 3RD RESPONDENT. Exhibit P4 COPY OF SRO NO.297/2022 DATED 26-03-2022 (G.O.(P) NO.26/2022/TAXES). Exhibit P5 COPY OF THE RELEVANT EXTRACT OF THE CABINET

DECISION TAKEN ON 23-02-2022 DOWNLOADED FROM THE WEBSITE OF THE PUBLIC RELATIONS DEPARTMENT OF THE GOVERNMENT OF KERALA.

Exhibit P6 COPY OF THE LETTER DATED 27-04-2022 FORWARDING DD FOR RS.31, 97, 490/- TOWARDS TOT ON PARCEL SALES OF LIQUOR. Exhibit P7 COPY OF THE ASSESSMENT ORDER DATED 29-06-2022 ISSUED BY THE 1ST RESPONDENT. Exhibit P8 COPY OF THE ORDER DATED 02-09-2022 OF THIS HON'BLE COURT IN W.P. (C) NO.28802 OF 2022. -49- APPENDIX OF WP(C) 29776/2022 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE GOVERNMENT ORDER DATED 18.05.2020 Exhibit P2 TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. Exhibit P3 TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022. Exhibit P4 TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION DATED 23.02.2022. Exhibit P5 : TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 2ND RESPONDENT DATED 17.6.2022 Exhibit P6 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. COURT Exhibit P7 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. COURT Exhibit P8 : TRUE COPY OF THE APPEAL FILED BEFORE THE 3RD RESPONDENT DATED 1.7.2022 ALONG WITH ADDITIONAL GROUNDS OF APPEAL Exhibit P9 : TRUE COPY OF THE STAY PETITION FILED BEFORE THE 3RD RESPONDENT DATED 1.7.2022 Exhibit P10 TRUE COPY OF THE CONDITIONAL ORDER OF STAY PASSED BY THE 3RD RESPONDENT DATED 26.7.2022 Exhibit P11 TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE 4TH RESPONDENT DATED 14.09.2022 -50- APPENDIX OF WP(C) 30262/2022 PETITIONER EXHIBITS Exhibit P1 TRUE



COPY OF THE GOVERNMENT ORDER CO(MS) NO. Exhibit P2 TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. Exhibit P3 TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022. Exhibit P4 TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022 Exhibit P5 TRUE COPY OF THE PRE-ASSESSMENT NOTICE FOR THE AY-2020-2021 DATED 25.6.2022 Exhibit P6 TRUE COPY OF THE PRE-ASSESSMENT NOTICE FOR THE AY-2021-2022 DATED 28.6.2022 Exhibit P7 TRUE COPY OF THE REPLY DATED 7.7.2022 GIVEN IN RESPONSE TO EXT.P5 NOTICE Exhibit P8 TRUE COPY OF THE REPLY DATED 7.7.2022 GIVEN IN RESPONSE TO EXT.P6 NOTICE Exhibit P9 TRUE COPY OF THE PENALTY NOTICE DATED 25.6.2022 PERTAINING TO THE AY -2020-2021 Exhibit P10 TRUE COPY OF THE PENALTY NOTICE DATED 28.6.2022 PERTAINING TO THE AY -2021-2022 Exhibit P11 TRUE COPY OF THE REPLY GIVEN BY THE PETITIONER DATED 7.7.2022 IN RESPONSE TO EXT.P9 PENALTY NOTICE Exhibit P12 TRUE COPY OF THE REPLY GIVEN BY THE PETITIONER DATED 7.7.2022 IN RESPONSE TO EXT.P10 PENALTY -51- NOTICE Exhibit P13 TRUE COPY OF THE REQUEST LETTER SO FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT ON 16.9.2022 Exhibit P14 TRUE COPY OF THE COVERING LETTER PERTAINING TO THE DISPATCH OF THE DEMAND DRAFT OF RS.8520000/- FOR AY-2020-21 DATED 19.09.2022. Exhibit P15 TRUE COPY OF THE COVERING LETTER PERTAINING TO THE DISPATCH OF THE DEMAND DRAFT OF RS. 6723500/- FOR AY-2021-22 DATED 20.09.2022 Exhibit P16 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. Exhibit P17 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. -52- APPENDIX OF WP(C) 30585/2022 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE GOVERNMENT ORDER CO(MS) NO. Exhibit P2 TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. Exhibit P3 TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022. Exhibit P4 TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022 Exhibit P5 TRUE COPY OF THE PRE- ASSESSMENT NOTICE ISSUED BY THE 2ND RESPONDENT FOR AY-2020-2021 DATED 10.05.2022.

Exhibit P6 TRUE COPY OF THE REPLY GIVEN BY THE PETITIONER TO THE 2ND RESPONDENT DATED 08.06.2022 Exhibit P7 TRUE COPY OF THE ASSESSMENT ORDER FOR AY-2020- 2021 DATED 13.6.2022 Exhibit P8 TRUE COPY OF THE APPEAL FILED BEFORE THE 4TH RESPONDENT DATED 20.08.2022 Exhibit P9 TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 12.09.2022 Exhibit10 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 17.08.2022 Exhibit11 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. -53- APPENDIX OF WP(C) 30780/2022 PETITIONER EXHIBITS Exhibit P1 COPY OF G.O. (MS) NO: 41/2020/TAXES PERMITTING PARCEL SALES DATED 18-05-2020 Exhibit P2 COPY OF G.O. (M.S) NO.43/2020/TAXES DATED 22-05- 2020 ISSUED BY GOVERNMENT. Exhibit P3 COPY OF THE LETTER DATED 26-05-2020 ISSUED BY THE 3RD RESPONDENT Exhibit P4 COPY OF SRO NO.297/2022 DATED 26-03-2022 (G.O.(P) NO.26/2022/TAXES) Exhibit P5 COPY OF THE RELEVANT EXTRACT OF THE CABINET

DECISION TAKEN ON 23-02-2022 DOWNLOADED FROM THE WEBSITE OF THE PUBLIC RELATIONS DEPARTMENT OF THE GOVERNMENT OF KERALA

Exhibit P6 A STATEMENT SHOWING THE PARTICULARS OF TOT PAID ON PARCEL SALES OF LIQUOR. Exhibit P7 A TRUE COPY OF THE ASSESSMENT ORDER DATED 27- 08-2022 ISSUED BY THE 1ST RESPONDENT Exhibit P8 A COPY OF THE DD DATED 17-09-2022 FOR RS.57, 773/- Exhibit P9 A COPY OF THE ORDER DATED 02-09-2022 OF THIS HON'BLE COURT IN W.P. (C) NO.28802 OF 2022 -54- APPENDIX OF WP(C) 30783/2022 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE GOVERNMENT ORDER CO(MS) NO. Exhibit P2 TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. Exhibit P3 TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022. Exhibit P4 TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION DATED 23.02.2022. Exhibit P5 TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 2ND RESPONDENT DATED 30.05.2022. Exhibit P6 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. COURT Exhibit P7 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. COURT Exhibit P8 TRUE COPY OF THE CONDITIONAL ORDER OF STAY PASSED BY THE 3RD RESPONDENT

DATED 26.7.2022 -55- APPENDIX OF WP(C) 30825/2022 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. Exhibit P2 TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. Exhibit P3 TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022. Exhibit P4 TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION DATED 23.02.2022. Exhibit P5 TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 2ND RESPONDENT DATED 21.06.2022. Exhibit P6 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. COURT. Exhibit P7 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 19.09.2022. Exhibit P8 TRUE COPY OF THE CONDITIONAL ORDER OF STAY PASSED BY THE 3RD RESPONDENT DATED 26.7.2022.

-56- APPENDIX OF WP(C) 30967/2022 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. Exhibit P2 TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. Exhibit P3 TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022. Exhibit P4 TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022 Exhibit P5 TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 2ND RESPONDENT DATED 28.06.2022. Exhibit P6 TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT DATED 21.07.2022. Exhibit P7 TRUE COPY OF THE STAY APPLICATION FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT DATED 21.07.2022. Exhibit P8 TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE 5TH RESPONDENT DATED 01.09.2022. Exhibit P9 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 17.08.2022 Exhibit P10 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO.

-57- APPENDIX OF WP(C) 31582/2022 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. Exhibit P2 TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. Exhibit P3 TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022. Exhibit P4 TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022 Exhibit P5 TRUE COPY OF THE ASSESSMENT ORDER FOR AY-2020- 2021 DATED 19.07.2022 Exhibit P6

TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 22.09.2022  
Exhibit P7 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 17.08.2022  
Exhibit P8 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. -58-  
APPENDIX OF WP(C) 33336/2022 PETITIONER EXHIBITS Exhibit P1 TRUE  
COPY OF THE GOVERNMENT ORDER GO(MS) NO. Exhibit P2 TRUE COPY  
OF THE SRO NO. 297/2022 (G.O.(P) NO. Exhibit P3 TRUE COPY OF THE  
RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE  
MINISTER OF THE STATE DATED 11.03.2022 Exhibit P4 TRUE COPY OF THE  
RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022  
Exhibit P5 TRUE COPY OF THE PRE-ASSESSMENT NOTICE DATED 31.8.2022  
Exhibit P6 TRUE COPY OF THE REPLY FILED BY THE PETITIONER BEFORE  
THE 2ND RESPONDENT DATED 6.9.2022 Exhibit P7 TRUE COPY OF THE  
ASSESSMENT ORDER DATED 16.09.2022 PASSED BY THE 2ND  
RESPONDENT Exhibit P8 TRUE COPY OF THE INTERIM ORDER IN W.P.(C)  
NO. Exhibit P9 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. -59-  
APPENDIX OF WP(C) 35091/2022 PETITIONER EXHIBITS Exhibit P1 TRUE  
COPY OF THE GOVERNMENT ORDER GO(MS) NO. Exhibit P2 TRUE COPY  
OF THE SRO NO. 297/2022 (G.O.(P) NO. Exhibit P3 TRUE COPY OF THE  
RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE  
MINISTER OF THE STATE DATED 11.03.2022 Exhibit P4 TRUE COPY OF THE  
RELEVANT EXTRACT OF THE

CABINET DECISION TAKEN ON 23.02.2022 DOWNLOADED FROM THE  
WEBSITE OF THE PUBLIC RELATIONS DEPARTMENT OF THE  
GOVERNMENT OF KERALA

Exhibit P5 TRUE COPY OF THE ASSESSMENT ORDER DATED 28.06.2022  
ISSUED BY THE 2ND RESPONDENT Exhibit P6 TRUE COPY OF THE APPEAL  
FILED BEFORE THE 3RD RESPONDENT WITH REFERENCE TO THE  
ASSESSMENT YEAR -2020-21 (KGST) DATED 5.9.2022 Exhibit P7 TRUE COPY  
OF THE STAY PETITION FILED BEFORE THE 3RD RESPONDENT FOR THE  
AY-2020-21 (KGST) DATED 5.9.2022 Exhibit P8 TRUE COPY OF THE  
APPLICATION FOR CONDONATION OF DELAY FILED BEFORE THE 3RD  
RESPONDENT DATED 5.9.2022 Exhibit P9 TRUE COPY OF THE REVENUE

RECOVERY NOTICE ISSUED UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT FOR AY 2020-21 (KGST) DATED 22.09.2022 Exhibit P10 TRUE COPY OF THE INTERIM ORDER PASSED BY THIS HON'BLE COURT IN W.P. (C) NO. 26416/2022 OF THIS -60- HON'BLE COURT DATED 17.08.2022 Exhibit P11 TRUE COPY OF THE INTERIM ORDER PASSED BY THIS HON'BLE COURT IN W.P. (C) NO. 24796/2022 OF THIS HON'BLE COURT DATED 17.08.2022 -61- APPENDIX OF WP(C) 40156/2022 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE GOVERNMENT ORDER GO(MS) NO. Exhibit P2 TRUE COPY OF THE SRO NO. 297/2022 (G.O.(P) NO. Exhibit P3 TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE FINANCE MINISTER OF THE STATE DATED 11.03.2022. Exhibit P4 TRUE COPY OF THE RELEVANT EXTRACT OF THE CABINET DECISION TAKEN ON 23.02.2022 Exhibit P5 TRUE COPY OF THE ASSESSMENT ORDER FOR AY-2020- 2021 DATED 14.09.2022 ISSUED BY THE 2ND RESPONDENT Exhibit P6 TRUE COPY OF THE APPEAL FILED BEFORE THE 3RD RESPONDENT DATED 28.10.2022. Exhibit P7 TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE 2ND RESPONDENT DATED 18.11.2022 Exhibit P8 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. 17.08.2022 Exhibit P9 TRUE COPY OF THE INTERIM ORDER IN W.P.(C) NO. -62- APPENDIX OF WP(C) 33654/2022 PETITIONER EXHIBITS Exhibit P1 COPY OF THE G.O. (MS) NO: 41/2020/TAXES PERMITTING PARCEL SALES DATED 18-05-2020. Exhibit P2 COPY OF G.O. (M.S) NO.43/2020/TAXES DATED 22-05- 2020 ISSUED BY GOVERNMENT. Exhibit P3 COPY OF THE LETTER DATED 26-05-2020 ISSUED BY THE 3RD RESPONDENT. Exhibit P4 COPY OF SRO NO.297/2022 DATED 26-03-2022 (G.O.(P) NO.26/2022/TAXES). Exhibit P5 COPY OF THE RELEVANT EXTRACT OF THE CABINET

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