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Sumesh Govind vs Union of India

Sumesh Govind vs Union of India

SooperKanoon Citation : sooperkanoon.com/1467276

Court : Kerala

Decided On : Nov-30-2022

Judge : Honourable Mr.Justice S.V.Bhatti,Honourable Mr.Justice Basant Balaji

Appeal No. : WA/956/2019

Appellant : Sumesh Govind

Respondent : Union of India

Judgement :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1063 OF 2019 AGAINST THE JUDGMENT WP(C) 35825/2018 OF HIGH COURT OF KERALA

APPELLANT: AJAYAKUMAR P.A., (PROPRIETOR), M/S.UDAYAGIRI RETREAT CENTRE, THOLEPETTY P.O., MANANTHAVADY, WAYANAD. BY ADVS. SRI. A.KUMAR, SRI.P.J.ANILKUMAR SMTG.MINI(1748) SRI.P.S.SREE PRASAD SHRI.JOB ABRAHAM SRI.AJAY V.ANAND RESPONDENTS: 1 STATE OF KERALA,

REPRESENTED BY THE CHIEF SECRETARY, GOVERNMENT OF KERALA, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 2 THE COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, THIRUVANANTHAPURAM - 695 001. WA Nos.1063/2019, 147/2020, 186/2020, 767/2019, 855/2019, 851/2019, 1160/2019, 789/2019, 836/2019, 871/2019, 857/2019, 1116/2019, -2- 3 STATE TAX OFFICER (LUXURY TAX), OFFICE OF THE DEPUTY COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, KALPETTA, WAYANAD - 673 121. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.147/2020, 186/2020 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -3-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 147 OF 2020 AGAINST THE JUDGMENT WP(C) 21954/2018 OF HIGH COURT OF KERALA APPELLANT: PRESTIGE ESTATES PROJECTS LTD., NO.96, 10TH FLOOR, ABAD NUCLEUS MALL, N.H.49, MARADU P.O., KOCHI - 682 304, REPRESENTED BY THANKACHAN THOMAS V., SENIOR VICE PRESIDENT. BY ADV HARISANKAR V. MENON RESPONDENTS: 1 THE INTELLIGENCE OFFICER, SQUAD NO.VII, COMMERCIAL TAXES, ERNAKULAM - 682 015. -4- 2 THE COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, THIRUVANANTHAPURAM - 695 001. 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM - 695 001. SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019

AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -5-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 186 OF 2020 AGAINST THE JUDGMENT WP(C) 32906/2019 OF HIGH COURT OF KERALA

APPELLANT: KOOL HOME BUILDERS REPRESENTED BY ITS AUTHORIZED SIGNATORY SHRI K.M VINCENT BY ADVS. ASWIN GOPAKUMAR SRI.ANWIN GOPAKUMAR SRI.K.AMAL NATH NAIK SRI.RENOY VINCENT SRI.NIRANJAN SUDHIR SMT.FEMY ANN JOHNSON -6- RESPONDENTS: 1 STATE OF KERALA REPRESENTED BY ITS SECRETARY (TAXES) GOVERNMENT SECRETARIAT, THIRUVANNATHAPURAM 695 001 2 THE ASSISTANT COMMISSIONER(WORKS CONTRACT) OFFICE OF DEPUTY COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, PERUMANOOR, ERNAKULAM 682 015 3 THE STATE ASSISTANT COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, CIVILS TATION, KAKKANAD, ERNAKULAM 682 030 SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -7-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 767 OF 2019 AGAINST THE JUDGMENT WP(C) 18627/2018 OF HIGH

COURT OF KERALA

APPELLANT: M/S.BAY SHORE SEA WOOD PROJECTS, KALOOR, REPRESENTED BY SRI. TOJAN CYRIL, AGED 56 YEARS, S/O. K.L CYRIL, KALIYATAH HOUSE, KANIYAVELI ROAD, VENNALA P.O, KOCHIN 682 028. BY ADVS. ALEX.M.SCARIA SMT.SARITHA THOMAS -8- RESPONDENT: THE STATE TAX OFFICER, OFFICE OF THE ASSISTANT COMMISSIONER (WC), DEPARTMENT OF STATE GOODS AND SERVICE TAX, CLASS TOWER, OLD RAILWAY STATION ROAD, ERNAKULAM 682 018. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -9-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 855 OF 2019 AGAINST THE JUDGMENT WP(C) 38993/2018 OF HIGH COURT OF KERALA APPELLANT: M/S DUROFLEX PVT. LTD., P.B. NO.3808, CHUNGAM, ALLEPPEY REPRESENTED BY ITS CHAIRMAN GEORGE L MATHEW. BY ADV PREMJIT NAGENDRAN RESPONDENTS: 1 ASSISTANT COMMISSIONER (ASSESSMENT), SPECIAL CIRCLE, SGST DEPARTMENT, ALLEPPEY-688001. 2 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM-695001. -10- 3 SECRETARY, TAX DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM-695001. 4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110001. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE

GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -11-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 851 OF 2019 AGAINST THE JUDGMENT WP(C) 14366/2018 OF HIGH COURT OF KERALA

APPELLANT: DUROFLEX PVT. LIMITED P.B. NO. 3808, CHUNGAM, ALLEPPEY REPRESENTED BY ITS CHAIRMAN GEORGE L MATHEW. BY ADV PREMJIT NAGENDRAN RESPONDENTS: 1 ASSISTANT COMMISSIONER ASSESSMENT, SPECIAL CIRCLE, SGST DEPARTMENT, ALLEPPEY 688 001. -12- 2 THE COMMISSIONER STATE GOODS AND SERVICES TAX DEPARTMENT, THIRUVANANTHAPURAM 695 001. 3 SECRETARY, TAX DEPARTMENT GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM 695 001.

4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI 110 001. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -13-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1160 OF 2019 AGAINST THE JUDGMENT WP(C) 24822/2018 OF HIGH COURT OF KERALA

APPELLANT: M/S.FASHION SUITINGS (P) LTD., KALLISSERY P.O., CHENGANNUR, REPRESENTED BY ITS MANAGER/ AUTHORISED SIGNATORY. BY ADV A.KRISHNAN RESPONDENTS: 1 THE ASSISTANT COMMISSIONER , STATE GOODS AND SERVICE TAX DEPARTMENT, SPECIAL CIRCLE, CIVIL STATION, OFFICE OF THE STATE GOODS AND SERVICE TAX DEPARTMENT, ALAPPUZHA, PIN-688001. -14- 2 THE ASSISTANT COMMISSIONER (APPEALS), MELUVALLIL BUILDINGS, 2ND FLOOR, NEAR STONE BRIDGE, ALAPPUZHA-688011. 3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM-695001. 4 STATE OF KERALA, REPRESENTED BY SECRETARY TO TAXES, FINANCE DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM-695001. 5 THE UNION OF INDIA, REPRESENTED BY SECRETARY TO FINANCE, FINANCE DEPARTMENT, NEW DELHI-110001.

BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERDIAMONDSAL Mr.P.R.AJITH KUMAR, CGC; SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN, SRI. P.R SREEJITH, CGC. THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -15-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO.

789 OF 2019 AGAINST THE JUDGMENT IN WP(C) 32762/2018 OF HIGH COURT OF KERALA

APPELLANT: MALABAR COCHIN ARCADE PVT.LTD. M.G ROAD, ERNAKULAM, REPRESENTED BY ITS DIRECTOR, MR. ABDUL JALEEL R BY ADVS. K.P.ABDUL AZEES SRI.G.HARIKUMAR (GOPINATHAN NAIR) SMT.T.ARCHANA RESPONDENTS: 1 THE INTELLIGENCE OFFICER SQUAD NO II, COMMERCIAL TAXES DEPARTMENT, MATTANCHERY AT KURUKUTTY 683 576 -16- 2 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM - 695 001 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM - 695 001 4 CENTRAL BOARD OF EXCISE AND CUSTOMS DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI - 110 001

5 THE M/S. MALABAR GOLD P LTD RAM MOHAN ROAD, KOZHIKODE - 673 004 BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL CENTRAL GOVT. COUNSEL/ASGI(B/O) SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN, SRI. PR SREEJITH, CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -17-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 836 OF 2019 AGAINST THE JUDGMENT IN WP(C) 23954/2018 OF HIGH COURT OF KERALA

APPELLANT: M/S.LAZER TECH M.G.ROAD,THRISSUR,A PROPRIETARY CONCERN,REPRESENTED BY ITS SOLE PROPRIETRIX OMANA VARGHESE,W/O.LATE VARGHESE. BY ADVS. DINESH R.SHENOY SRI.K.C.BALAGOPAL (ALWAYE), SRI.EBIN MATHEW RESPONDENTS: THE STATE TAX OFFICER THRISSUR CIRCLE III,STATE TAX COMPLEX, POOTHOLE,THRISSUR-680004. -18- BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022 ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -19-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 871 OF 2019 AGAINST THE JUDGMENT IN WP(C) 21976/2018 OF HIGH COURT OF KERALA APPELLANT: FILCAP MARKETING COMPANY, REGISTERED PARTNERSHIP FIRM 40/9168 A, CHITTOOR ROAD, ERNAKULAM, KOCHI - 35, REPRESENTED BY ITS PARTNER SRI.VARGHESE VINEETH, AGED 34, S/O.LATE P.A.VARGHESE, PULIKKAN HOUSE, MUKKATTUKARA, NETTISSERY, THRISSUR - 680 657.

BY ADVS. DINESH R.SHENOY SRI.K.C.BALAGOPAL (ALWAYE), SRI.EBIN MATHEW RESPONDENTS: -20- THE STATE TAX OFFICER, O/O.ASSISTANT COMMISSIONER (ASSESSMENT) COMMERCIAL TAXES, SPECIAL CIRCLE I, ERNAKULAM, COCHIN - 682 015. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT

ON 30.11.2022 DELIVERED THE FOLLOWING: -21-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 857 OF 2019 AGAINST THE JUDGEMENT IN WP(C)25539/2018 OF HIGH COURT OF KERALA APPELLANT: NATIONAL GRANITES AND HOLLOW BRICKS PERATTA, KOOTTUPUZHA P.O, IRITTY, KANNUR-670 706, REPRESENTED BY ITS MANAGING PARTNER K. MUHAMMED NAZEER, AGED 48, S/O. THARIKUTTY HAJI, RESIDING AT NAZ MAHAL, MANDAYIL RAGHAVAN ROAD, KANNATHUMCHAL, CHOVVA, KANNUR-670 706 BY ADVS. ALEX.M.SCARIA SMT.SARITHA THOMAS RESPONDENTS: 1 THE COMMERCIAL TAX OFFICER 1, COMMERCIAL TAX OFFICE, TALIPARAMBA P.O, KANNUR-670 141 -22- 2 THE DEPUTY COMMISSIONER (APPEALS) KANNUR, CIVIL STATION, KANNUR 670 002. 3 THE STATE OF KERALA REPRESENTED BY THE PRINCIPAL SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT , THIRUVANANTHAPURAM-695 001 4 INSPECTING ASSISTANT COMMISSIONER STATE GST DEPARTMENT, KANNUR-670 002 BY ADV ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -23-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1116 OF 2019 AGAINST THE JUDGEMENT IN WP(C)19627/2018 OF

HIGH COURT OF KERALA

APPELLANT: JOSHY P.MATHEW, S/O.MATHEW, 16D, TOWER 1, NOEL, ARCADIA APARTMENT, PADAMUGAL, PAPALI ROAD, KAKKAND, ERNAKULAM - 682 030. BY ADVS. DINESH R.SHENOY SRI.K.C.BALAGOPAL (ALWAYE) SRI.EBIN MATHEW RESPONDENT: THE STATE TAX OFFICER, O/O.DEPUTY COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, MATTANCHERY, PIN - 682 001. -24- BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -25-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1300 OF 2019 AGAINST THE JUDGEMENT IN WP(C)26309/2018 OF HIGH COURT OF KERALA

APPELLANT: M/S.AMEEN TRADERS THOTTUMUGHAM, ALUVA, REPRESENTED BY ITS PROPRIETOR, THARAKANDATHIL HYDROSSE SHAMEER, (AGED 62, S/O.LATE HYDROSE). BY ADVS. DINESH R.SHENOY SRI.K.C.BALAGOPAL (ALWAYE) SRI.EBIN MATHEW RESPONDENTS: THE STATE TAX OFFICER, ALUVA, PIN-683101. -26- BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -27-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1087 OF 2019 AGAINST THE JUDGEMENT IN WP(C)15207/2018 OF HIGH COURT OF KERALA

APPELLANT: NEW MAHARANI JEWELLERS SH BUILDING,KANIYAPURAM, THIRUVANANTHAPURAM,REPRESENTED BY ITS MANAGING PARTNER, MR.A KAMALUDHEEN. BY ADVS. A.KUMAR; SRI.P.J.ANILKUMAR SMT.G.MINI(1748); SRI.P.S.SREE PRASAD RESPONDENT/S: 1 STATE OF KERALA REPRESENTED BY THE CHIEF SECRETARY, GOVERNMENT OF KERALA, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM PIN 695 001. -28- 2 THE COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, THIRUVANANTHAPURAM 695 001 3 STATE TAX OFFICER, FIRST CIRCLE, THIRUVANANTHAPURAM 695 001. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -29-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 921 OF 2019 AGAINST THE JUDGEMENT IN WP(C)35321/2018 OF HIGH COURT OF KERALA

APPELLANT: KAVUNKAL GRANITES (P) LTD. MALAYALAPUZHA-ERAM.P.O, PATHANAMTHITTA REPRESENTED BY ITS MANAGING DIRECTOR SRI.SABU KURIAKOSE BY ADVS. AJI V.DEV SMT.O.A.NURIYA; SRI.ALAN PRIYADARSHI DEV RESPONDENTS: 1 THE AGRICULTURAL INCOME TAX AND STATE TAX OFFICER STATE GOODS AND SERVICE TAXES, RANNI-686101 -30- 2 THE STATE OF KERALA REPRESENTED BY IT'S SECRETARY TO TAXES, SECRETARIAT, THIRUVANANTHAPURAM-695001 3 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI-110001 4 THE UNION OF INDIA REPRESENTED BY ITS PRINCIPAL SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI-110001. BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL STANDING COUNSEL (B/O); SRI.S.VAIDYANATHAN, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN, SRI. P.R SREEJITH, CGC. THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -31-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1064 OF 2019 AGAINST THE JUDGEMENT IN WP(C)24177/2018 OF HIGH COURT OF KERALA

APPELLANT: K.K.R.FOOD PRODUCTS KURUVAMPADATH HOUSE, OKKAL, P.O. KALADY, REPRESENTED BY ITS MANAGING PARTNER, MR. BIJU KARNAN. BY ADVS. SRI.A.KUMAR; SRI.P.J.ANILKUMAR SMT.G.MINI(1748); SRI.P.S.SREE PRASAD RESPONDENTS: 1 STATE OF KERALA; REPRESENTED BY THE CHIEF SECRETARY, GOVERNMENT OF KERALA, GOVERNMENT

SECRETARIAT, THIRUVANANTHAPURAM-695 001 -32- 2 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM-695 001 3 THE ASSISTANT COMMISSIONER-1, STATE GOODS AND SERVICES TAX DEPARTMENT, SPECIAL CIRCLE, PERUMBAVOOR, KERALA-683 502 BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -33-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1062 OF 2019 AGAINST THE JUDGEMENT IN WP(C)16109/2018 OF HIGH COURT OF KERALA

APPELLANT: M/S SNOFIELD FOODS(P)LTD., KUPPAYODE, MARUTHA ROAD P.O., PALAKKAD, REPRESENTED BY ITS DIRECTOR MR.FRANCIS J.PALLAN. BY ADVS. SRI.A.KUMAR SRI.P.J.ANILKUMAR; SMT.G.MINI(1748) SRI.P.S.SREE PRASAD; SRI.AJAY V.ANAND SRI.JOB ABRAHAM RESPONDENTS: 1 STATE OF KERALA, REPRESENTED BY THE CHIEF SECRETARY, GOVERNMENT OF KERALA, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001. -34- 2 THE COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, THIRUVANANTHAPURAM - 695 001. 3 ASSISTANT COMMISSIONER OF STATE TAX, SPECIAL CIRCLE, STATE GOODS AND SERVICES TAX DEPARTMENT, PALAKKAD - 679 001. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022,

ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -35-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 898 OF 2019 AGAINST THE JUDGEMENT IN WP(C)19699/2018 OF HIGH COURT OF KERALA

APPELLANT: M/S.ZEIT IMPEX PRIVATE LIMITED DOOR NO.14/409 G4, AL AMANA TOWER, OLEVANNA ROAD, KUNNATHUPALAM, KOZHIKODE, REPRESENTED BY ITS MANAGING DIRECTOR K.P. ABDUL NAZEER, BY ADVS. SRI.AJI V.DEV SRI.ALAN PRIYADARSHI DEV RESPONDENTS: 1 STATE TAX OFFICER FOURTH CIRCLE, S.G.S.T. DEPARTMENT, NIRMAL ARCADE BUILDING, ERANHIPALAM, KOZHIKODE-673006. -36- 2 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KARAMANA, THIRUVANANTHAPURAM-695002. 3 THE STATE OF KERALA, REPRESENTED BY ITS SECRETARY TO TAXES, SECRETARIAT, THIRUVANANTHAPURAM-695001. 4 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE NORTH BLOCK, NEW DELHI-110001. 5 THE UNION OF INDIA, REPRESENTED BY ITS PRINCIPAL SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI-110001.

BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI.THOMAS MATHEW NELLIMOOTTIL, SC, CENTRAL BOARD OF EXCISE & CUSTOMS A.K.HARIDAS, CGC; SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES,

THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -37-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1088 OF 2019 AGAINST THE JUDGEMENT IN WP(C)37978/2018 OF HIGH COURT OF KERALA APPELLANT/S: M/S.MINI SUPPER SHOPPEE PAZHAVANGADI, RANNI, REPRESENTED BY ITS PROPRIETOR MR.K.T.ABRAHAM BY ADVS. A.KUMAR SRI.P.J.ANILKUMAR; SMT.G.MINI(1748) SRI.P.S.SREE PRASAD; SRI.AJAY V.ANAND SRI.JOB ABRAHAM RESPONDENT/S: 1 STATE OF KERALA, REPRESENTED BY ITS CHIEF SECRETARY, GOVERNMENT OF KERALA, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001 -38-

2 THE COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, THIRUVANANTHPAURAM 695001 3 AGRICULTURAL AND STATE TAX OFFICER, STATE GST DEPARTMENT, RANNI-689672 BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -39-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1276 OF 2019 AGAINST THE JUDGEMENT IN WP(C)28441/2018 OF HIGH COURT OF KERALA APPELLANT: ABDUL SHUKOOR, AGED 45

YEARS S/O.ABDUL RAHMANKUNJU, RESIDING AT KATTAYYATH PUTHENPURAYIL, AADINADU SOUTH, KAATTILKADAVU POST, KARUNAGAPPALLY, PIN-690542, PROPRIETOR, AISHWARYA STORES, PUTHENTHERUVU, KULASEKHARAPURAM, KARUNAGAPPALLY, PIN-690544. BY ADVS. P.G.JAYASHANKAR SMT.LINTA VARGHESE RESPONDENTS: -40- 1 THE STATE OF KERALA, REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM-695001. 2 THE COMMISSIONER OF COMMERCIAL TAXES, 9TH FLOOR, TAX TOWER, KILLIPALAM, KARAMANA.P.O., THIRUVANANTHAPURAM-695002. 3 THE STATE TAX OFFICER, STATE GOODS AND SERVICE TAX OFFICE, MINI CIVIL STATION, KARUNAGAPALLY-690518. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC; SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -41-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 888 OF 2019 AGAINST THE JUDGEMENT IN WP(C)38573/2018 OF HIGH COURT OF KERALA

APPELLANT/S: M/S.SEVEN STAR ASSOCIATES REPRESENTED BY ITS MANAGING PARTNER, SATHEESH KUMAR.K.R,S/O.RAGHAVAN KOYIKKAL,AGED 47 YEARS. BY ADVS. C.A.CHACKO SMT.C.M.CHARISMA; SMT.MEGHA K.XAVIER RESPONDENT/S: 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE,MINISTRY OF FINANCE,ROOM NO.46,NORTH BLOCK, NEW DELHI-110001. -42- 2 STATE OF

KERALA, REPRESENTED BYTHE SECRETARY, DEPARTMENT OF TAXES,SECRETARIAT, THIRUVANANTHAPURAM-695001. 3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT,THIRUVANANTHAPURAM-695001. 4 THE COMMERCIAL TAX OFFICER, KVAT CIRCLE-I,KALAMASSERY AT CIVIL STATION,KAKKANAD,ERNAKULAM DISTRICT-682030. BY ADVS. Mr.P.R.AJITH KUMAR, CGC SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL KUM.S.KRISHNA; SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -43-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 892 OF 2019 AGAINST THE JUDGEMENT IN WP(C)38570/2018 OF HIGH COURT OF KERALA APPELLANT/S: M/S.MODI LIVE BAKE CELEBRITY COURT BUILDING, MALA, THRISSUR DISTRICT, REPRESENTED BY JOHNSON.K.D., S/O.DEVASSY, AGED 45 YEARS, KODIYAN HOUSE, KUZHUR POST, THRISSUR-680734, THE POWER OF ATTORNEY HOLDER OF ITS PROPRIETOR, REJO.K.A.

BY ADVS. C.A.CHACKO SMT.C.M.CHARISMA; SMT.MEGHA K.XAVIER RESPONDENT/S: 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI-110001 -44- 2 STATE OF KERALA REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM-695001. 3 THE COMMISSIONER STATE GOODS AND SERVICE TAX DEPARTMENT,

THIRUVANANTHAPURAM-695001. 4 THE STATE TAX OFFICER, SQUAD NO.III, OFFICE OF THE INSPECTING ASSISTANT COMMISSIONER (INTELLIGENCE), DEPARTMENT OF STATE GOODS AND SERVICES TAX, THRISSUR-680004. BY ADVS.SMT.O.M.SHALINA, CGC SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL Mr.P.R.AJITH KUMAR, CGC; S.MANU

SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -45-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 889 OF 2019 AGAINST THE JUDGEMENT IN WP(C)22817/2018 OF HIGH COURT OF KERALA APPELLANT/S: INFRA HOUSING PRIVATE LTD., 1ST FLOOR, CLS BUILDING, M.G.ROAD, KOCHI-682011, REPRESENTED BY ITS MANAGER, VIMAL CHAND.R., S/O.M.RAVINDRANATH, AGED 38 YEARS, RESIDING AT 'HARI SREE', KRRA-139, KOLATHERI ROAD, MARADU.P.O., TRIPUNITHURA- 682304.

BY ADVS. C.A.CHACKO; SMT.C.M.CHARISMA SMT.MEGHA K.XAVIER RESPONDENT/S: -46- 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NOW DELHI11001. 2 STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM- 695001. 3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT,

THIRUVANANTHAPURAM-695001.

4 THE STATE TAX OFFICER(INVESTIGATION BRANCH) FORMER INTELLIGENCE OFFICER(B), OFFICE OF THE DEPUTY COMMISSIONER (INT), STATE GOODS AND SERVICES TAX DEPARTMENT, KERALA, GOVERNMENT OF KERALA, ERNAKULAM AT EDAPPALLY, KOCHI-24. BY ADVS. Mr.P.R.AJITH KUMAR, CGC SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -47-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 895 OF 2019 AGAINST THE JUDGEMENT IN WP(C)38903/2018 OF HIGH COURT OF KERALA

APPELLANT/S: M/S. NILA BAKE HOUSE, MELE PATTAMBI ,REPRESENTED BY ITS PARTNER,MUSTHAFA.P.P. BY ADVS. C.A.CHACKO SMT.C.M.CHARISMA; SMT.MEGHA K.XAVIER RESPONDENT/S: 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,ROOM NO.46, NORTH BLOCK,NEW DELHI-110001. -48- 2 STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES,SECRETARIAT, THIRUVANANTHAPURAM-695001. 3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT,THIRUVANANTHAPURAM-695001. 4 THE STATE TAX OFFICER, SQUAD NO.VII,OFFICE OF THE ASSISTANT COMMISSIONER OF STATE TAX(INT),STATE GST DEPARTMENT,

KERALA,PALAKKAD-678001. BY ADVS. SRI.P.R.AJITHKUMAR SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN; SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -49-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 908 OF 2019 AGAINST THE JUDGEMENT IN WP(C)22816/2018 OF HIGH COURT OF KERALA APPELLANT/S: M/S.INFRA HOUSING PRIVATE LTD., CLS BUILDING, M.G.ROAD, KOCHI- 682011, REPRESENTED BY ITS MANAGER, VIMAL CHAND.R., S/O.M.RAVINDRANATH, AGED 38 YEARS, RESIDING AT HARI SREE, KRRA-139, KOLATHERI ROAD, MARADU P.O., TRIPUNITHURA-682304.

BY ADVS. C.A.CHACKO; SMT.C.M.CHARISMA SMT.MEGHA K.XAVIER RESPONDENT/S: 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI- 110001. -50- 2 STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM- 695001. 3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM- 695001. 4 THE ASSISTANT COMMISSIONER (WORKS CONTRACT), DEPARTMENT OF COMMERCIAL TAXES, OLD RAILWAY STATION ROAD, ERNAKULAM- 18.

BY ADVS. S.MANU, SMT.O.M.SHALINA, CGC SRI. P.R SREEJITH, CGC; SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -51-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 896 OF 2019 AGAINST THE JUDGEMENT IN WP(C)38564/2018 OF HIGH COURT OF KERALA

APPELLANT/S: M/S. MODI LIVE FOOD COURT OPPOSITE MUNICIPAL TOWN HALL, CHALAKKUDY, THRISSUR, REPRESENTED BY ITS MANAGING PARTNER, XAVIER DEVASSY. BY ADVS. C.A.CHACKO SMT.C.M.CHARISMA SMT.MEGHA K.XAVIER RESPONDENT/S: -52- 1 UNION OF INDIA REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI- 110001. 2 STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, THIRUVANANTHAPURAM-695001. 3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM-695001 4 THE STATE TAX OFFICER, SQUAD NO.1, OFFICE OF THE ASSISTANT COMMISSIONER OF STATE TAX(INT), SDST DEPARTMENT, THRISSUR, PIN-680001. BY ADVS.SRI.P.R.AJITHKUMAR SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -53-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1083 OF 2019 AGAINST THE JUDGEMENT IN WP(C)19738/2018 OF HIGH COURT OF KERALA

APPELLANT/S: MADHAVARAJA CLUB, ENGLISH CHURCH ROAD, PALAKKAD - 678 001. BY ADVS. A.KUMAR SRI.P.J.ANILKUMAR; SMTG.MINI(1748) SRI.P.S.SREE PRASAD; SHRI.JOB ABRAHAM SRI.AJAY V.ANAND RESPONDENT/S: 1 STATE OF KERALA, REPRESENTED BY THE CHIEF SECRETARY, GOVERNMENT OF KERALA, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001. -54- 2 THE COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, THIRUVANANTHAPURAM - 695 001. 3 STATE TAX OFFICER, FIRST CIRCLE, STATE GOODS AND SERVICES TAX DEPARTMENT, PALAKKAD- 678 001. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN, SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -55-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1085 OF 2019 AGAINST THE JUDGEMENT IN WP(C)33592/2018 OF HIGH COURT OF KERALA

APPELLANT/S: M/S.BHIMA JEWELLERS AND DIAMONDAS, AMC 30/232/4, MM MALL, LMS JUNCTION, ATTINGAL, THIRUVANANTHAPURAM, REPRESENTED BY ITS MANAGING PARTNER MR.B.GOVINDAN. BY ADVS. A.KUMAR SRI.P.J.ANILKUMAR, SMTG.MINI(1748) SRI.P.S.SREE PRASAD, SHRI.JOB ABRAHAM SRI.AJAY V.ANAND RESPONDENT/S: -56- 1 STATE OF KERALA, REPRESENTED BY THE CHIEF SECRETARY, GOVERNMENT OF KERALA, GOVERNMENT SECRETARIAT,THIRUVANANTHAPURAM - 695 001. 2 THE COMMISSIONER, STATE GOODS ND SERVICES TAX DEPARTMENT, THIRUVANANTHAPURAM - 695 001. 3 THE ASSISTANT COMMISSIONER (ASSMT.), SPECIAL CIRCLE, 2ND FLOOR, TAX TOWER, STATE GOODS AND SERVICE TAX DEPARTMENT, KARAMANA, THIRUVANANTHAPURAM - 695 002.

4 KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, THIRUVANANTHAPURAM - 695 001. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -57-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1077 OF 2019 AGAINST THE JUDGEMENT IN WP(C)32271/2018 OF HIGH COURT OF KERALA

APPELLANT: BHIMA JEWELLERS AND DIAMONDS AMC 30/232/4, MM MALL, LMS JUNCTION, ATTINGAL, THIRUVANANTHAPURAM, REPRESENTED BY ITS MANAGING PARTNER MR. B. GOVINDAN BY

ADVS. A.KUMAR SRI.P.J.ANILKUMAR; SMTG.MINI(1748) SRI.P.S.SREE PRASAD; SHRI.JOB ABRAHAM SRI.AJAY V.ANAND RESPONDENTS: -58- 1 STATE OF KERALA, REPRESENTED BY THE CHIEF SECRETARY, GOVERNMENT OF KERALA, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695001 2 THE COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, THIRUVANANTHAPURAM - 695001 3 ASSISTANT COMMISSIONER OF STATE TAX SPECIAL CIRCLE, STATE GOODS AND SERVICES TAX DEPARTMENT, THIRUVANANTHAPURAM - 695001

BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -59-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1113 OF 2019 AGAINST THE JUDGEMENT IN WP(C)27996/2018 OF HIGH COURT OF KERALA

APPELLANT/S: M/S.AYURVEDA YOGA VILLA (THE KURUVA RESORT), PALVELICHAM, BAVALI P.O., WAYANAD - 670 646. REPRESENTED BY ITS PROPRIETOR MR.AJAYAKUMAR P.A. BY ADVS. A.KUMAR, SRI.P.J.ANILKUMAR, SMTG.MINI(1748) SRI.P.S.SREE PRASAD, SHRI.JOB ABRAHAM SRI.AJAY V.ANAND RESPONDENT/S: 1 STATE OF KERALA, REPRESENTED BY THE CHIEF SECRETARY, GOVERNMENT OF KERALA, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001. -60- 2 THE COMMISSIONER, STATE GOODS AND SERVICES TAX

DEPARTMENT, THIRUVANANTHAPURAM - 695 001. 3 THE STATE TAX OFFICER (INT.), SQUAD NO.III, STATE GOODS AND SERVICES TAX DEPARTMENT, KERALA MINI CIVIL STATION, MANANTHAVADY - 670 645. 4 THE STATE TAX OFFICER (LT), STATE GOODS AND SERVICES TAX DEPARTMENT, AYYAPPA COMPLEX, KALPETTA - 673 121. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -61-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 882 OF 2019 AGAINST THE JUDGEMENT IN WP(C)38578/2018 OF HIGH COURT OF KERALA

APPELLANT/S: MODI CAKES AND CONFECTIONARIES PVT.LTD. THUMBARASSERY,P.O.KUZHUR,MALA,THRISSUR,REPRESENTED BY ITS DIRECTOR,XAVIER DEVASSY. THIRUVANANTHAPURAM BY ADVS. C.A.CHACKO SMT.C.M.CHARISMA; SMT.MEGHA K.XAVIER RESPONDENT/S: 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE,MINISTRY OF FINANCE,ROOM NO.46,NORTH BLOCK,NEW DELHI-110001. THIRUVANANTHAPURAM -62- 2 STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES,SECRETARIAT, THIRUVANANTHAPURAM-695001. 3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM-695001. 4 THE STATE TAX OFFICER(INT), SQUAD NO.II,OFFICE OF THE ASSISTANT COMMISSIONER OF STATE TAX(INT),POOTHOLE, THRISSUR-

680004. BY ADVS. Mr.P.R.AJITH KUMAR, CGC SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN, SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -63-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 904 OF 2019 AGAINST THE JUDGEMENT IN WP(C)468/2019 OF HIGH COURT OF KERALA

APPELLANT/S: M/S.SUPER SANDS AND AGGREGATES, VENGOOR, ANGAMALY, REPRESENTED BY ITS MANGING PARTNER, BINIL K.JOHN, S/O.K.T.YOHANNAN, AGED 44 YEARS, RESIDING AT KOORAN HOUSE, T.B.ROAD,ANGAMALY, PIN - 683 572. BY ADVS. C.A.CHACKO, SMT.C.M.CHARISMA SMT.MEGHA K.XAVIER RESPONDENT/S: 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI - 110 001. -64- 2 STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM - 695 001. 4 THE ASSISTANT COMMISSIONER OF STATE TAX, STATE GOODS AND SERVICES TAX DEPARTMENT, SPECIAL CIRCLE, K.A.P.COMPLEX, RAILWAY STATION ROAD, ALUVA - 683 101.

BY ADV Mr.P.R.AJITH KUMAR, CGC; SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH

WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -65-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1092 OF 2019 AGAINST THE JUDGEMENT IN WP(C)35509/2018 OF HIGH COURT OF KERALA

APPELLANTS: M/S. CLIFF TOP BEACH RESORT 282, ALIYIVAKKON, CHILAKOOR P.O.VARKALA. REPRESENTED BY ITS MANAGING PARTNER MR. ABRAHAM L.K. BY ADVS. A.KUMAR, SRI.P.J.ANILKUMAR SMT.G.MINI(1748), SRI.P.S.SREE PRASAD RESPONDENTS: 1 STATE OF KERALA, REPRESENTED BY THE CHIEF SECRETARY, GOVERNMENT OF KERALA, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001. -66- 2 THE COMMISSIONER GST AND CENTRAL EXCISE, STATE GOODS AND SERVICES TAX DEPARTMENT, THIRUVANANTHAPURAM 695 001. 3 STATE TAX OFFICER (LUXURY TAX), OFFICE OF THE DEPUTY COMMISSIONER, STATE GST DEPARTMENT KARAMANA, TRIVANDRUM-695 001.

SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -67-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 914 OF 2019 AGAINST THE JUDGEMENT IN WP(C)14276/2018 OF HIGH COURT OF KERALA APPELLANT: MGM MUTHOOT MEDICAL CENTRE, RING ROAD,

PATHANAMTHITTA-689645, REPRESENTED BY ITS ADMINISTRATOR, SRI. MITHELESH MURALI. BY ADVS. AJI V.DEV; SMT.O.A.NURIYA RESPONDENTS: 1 THE STATE TAX OFFICER, SQUAD NO-1, S.G.S.T DEPARTMENT, FINANCE COMPLEX, PATHANAMTHITTA-689645. 2 THE STATE TAX OFFICER, S.G.S.T DEPARTMENT, FINANCE COMPLEX, PATHANAMTHITTA-689645. -68- 3 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KARAMANA, THIRUVANANTHAPURAM-695002.

4 THE STATE OF KERALA, REPRESENTED BY ITS SECRETARY TO TAXES, SECRETARIAT, THIRUVANANTHAPURAM-695002. 5 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI-110001. 6 THE UNION OF INDIA, REPRESENTED BY ITS PRINCIPAL SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI-110001.

BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI.P.R.AJITHKUMAR; SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -69-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 928 OF 2019 AGAINST THE JUDGEMENT IN WP(C)38582/2018 OF HIGH COURT OF KERALA APPELLANT: M/S/.NILA BAKE HOUSE, REPRESENTED BY ITS MANAGING PARTNER, P.P. MUSTHAFA, S/O.MOIDU, AGED 55 YEARS, J.R.J. COMPLEX, OTTAPPALAM, PALAKKAD-679101.

BY ADVS. C.A.CHACKO SMT.C.M.CHARISMA; SMT.MEGHA K.XAVIER RESPONDENT/S: 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI-110001. -70- 2 STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM- 695001. 3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM-695001.

4 THE STATE TAX OFFICER, SQUAD NO.V, OFFICE OF THE ASSISTANT COMMISSIONER OF STATE TAX (INT), DEPARTMENT OF STATE GST, GST COMPLEX, CIVIL STATION, PALAKKAD-678001. BY ADVS. Mr.P.R.AJITH KUMAR, CGC SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN, SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -71-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 957 OF 2019 AGAINST THE JUDGEMENT IN WP(C)22669/2018 OF HIGH COURT OF KERALA APPELLANT: M/S.HONEST BAKERY KURIACHIRA.P.O., THRISSUR, REPRESENTED BY ITS PROPRIETOR, JOSE.P.R., S/O.RAPHEL, AGED 74 YEARS, RESIDING AT PERINCHERRY HOUSE, KURIACHIRA.P.O., THRISSUR-680006.

BY ADVS. C.A.CHACKO SMT.C.M.CHARISMA; SMT.MEGHA K.XAVIER RESPONDENTS: 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI-110001. -72- 2 STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM- 695001. 3 THE COMMISSIONER, STATE GOODS

AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM-695001.

4 THE INTELLIGENCE OFFICER (IB), THRISSUR, OFFICE OF THE INSPECTING ASSISTANT COMMISSIONER, DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680004. BY ADVS. Mr.P.R.AJITH KUMAR, CGC SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN, SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -73-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 996 OF 2019 AGAINST THE JUDGEMENT IN WP(C)22597/2018 OF HIGH COURT OF KERALA APPELLANT: HONEST BAKERY, P.V.COMPLEX, WEST FORT, THRISSUR, REPRESENTED BY ITS PARTNER, BINDHU NETTO, D/O.JOSE P.R., AGED 45 YEARS, RESIDING AT 5B, NADAKKAVUKARAN, OMEGA PALACE, SANKARANKULANGARA, POONKUNNAM, PIN- 680 002. BY ADVS. C.A.CHACKO SMT.C.M.CHARISMA, SMT.MEGHA K.XAVIER RESPONDENTS: 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI - 110 001. -74- 2 STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM- 695 001. 3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM - 695 001. 4 THE INTELLIGENCE OFFICER, SQUAD NO.IV, THRISSUR, OFFICE OF THE INSPECTING ASSISTANT COMMISSIONER (INT.), DEPARTMENT OF COMMERCIAL TAXES, THRISSUR - 680 001. BY ADVS. Mr.P.R.AJITH KUMAR, CGC SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED

ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -75-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 978 OF 2019 AGAINST THE JUDGEMENT IN WP(C)22596/2018 OF HIGH COURT OF KERALA APPELLANT/S: M/S.NILA AGENCIES, 10/472, MELETHIL COMPLEX, KANNIYAMPURAM, OTTAPALAM, PALAKKAD, REPRESENTED BY ITS MANAGING PARTNER, P.P.MUSTHAFA, S/O.MOIDU P.O., AGED 55 YEARS, RESIDING AT PUTHENPURAYIL HOUSE, MANAVA NAGAR, KANNIYAMPURAM, OTTAPALAM, PALAKKAD DISTRICT, PIN-679101.

BY ADVS. C.A.CHACKO; SMT.C.M.CHARISMA; SMT.MEGHA K.XAVIER RESPONDENT/S: 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI-110001. -76- 2 STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM- 695001. 3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM-695001.

4 THE INTELLIGENCE OFFICER, SQUAD NO.IV, OFFICE OF THE INSPECTING ASSISTANT COMMISSIONER (INTELLIGENCE), SALES TAX COMPLEX, PALAKKAD-678001. BY ADVS. Mr.P.R.AJITH KUMAR, CGC SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -77-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 992 OF 2019 AGAINST THE JUDGEMENT IN WP(C)22171/2018 OF HIGH COURT OF KERALA APPELLANT: M/S.NILA BAKE HOUSE, REPRESENTED BY ITS MANAGING DIRECTOR,MUSTHAFA,S/O.MOIDU, AGED 55 YEARS,MINI INDUSTRIAL ESTATE,VII/390,MELE PATTAMBI,PIN-679 306. BY ADVS. C.A.CHACKO SMT.C.M.CHARISMA; SMT.MEGHA K.XAVIER RESPONDENTS: 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE,MINISTRY OF FINANCE,ROOM NO.46,NORTH BLOCK,NEW DELHI-110 001. -78- 2 STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES,SECRETARIAT,THIRUVANANTHAPURAM- 695 001.

3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM-695 001. 4 THE INTELLIGENCE OFFICER, INTELLIGENCE SQUAD NO.1, COMMERCIAL TAXES, PALAKKAD-678 001. BY ADV P.R.AJITH KUMAR, CGC; SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -79-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 977 OF 2019 AGAINST THE JUDGEMENT IN WP(C)24047/2018 OF HIGH COURT OF KERALA APPELLANT/S: SUNPOWER CEMENT COMPANY, PETRONET ROAD, WISE PARK, KANJIKODE, PALAKKAD - 678 621, REPRESENTED BY ITS GENERAL MANAGER, S.R.AYYAR, S/O.SUBRAMI AYYAR, AGED 74 YEARS, RESIDING AT 248/52, AMBADY, PAVAKULAM ROAD, EDAPPALLY, ERNAKULAM DISTRICT.

BY ADVS. C.A.CHACKO SMT.C.M.CHARISMA; SMT.MEGHA K.XAVIER RESPONDENT/S: -80- 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI - 110 001. 2 STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 3 THE COMMISSIONER, STATE GOODS AND SERVICES TAXES, KERALA, TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM - 695 002.

BY ADVS. Mr.P.R.AJITH KUMAR, CGC SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC; SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -81-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 959 OF 2019 AGAINST THE JUDGEMENT IN WP(C)22610/2018 OF HIGH COURT OF KERALA APPELLANT: HONEST BAKERY COLLEGE ROAD, THRISSUR, REPRESENTED BY ITS MANAGING PARTNER, BIJU.J, S/O. JOSE. P. R., RESIDING AT PERINCHERRY HOUSE, KURIACHIRA P.O, THRISSUR - 680 006 BY ADVS. C.A.CHACKO SMT.C.M.CHARISMA; SMT.MEGHA K.XAVIER RESPONDENTS: 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI - 110 001 -82- 2 STATE OF KERALA REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM - 695 001 3 THE COMMISSIONER STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM - 695 001 4 THE STATE TAX OFFICER(IB) DEPARTMENT OF SGST, KERALA, THRISSUR, OFFICE OF THE INSPECTING ASSISTANT COMMISSIONER (INTELLIGENCE),

DEPARTMENT OF COMMERCIAL TAXES, THRISSUR - 680 004 BY ADVS. Mr.P.R.AJITH KUMAR, CGC SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC; SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -83-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 924 OF 2019 AGAINST THE JUDGEMENT IN WP(C)22169/2018 OF HIGH COURT OF KERALA APPELLANT: M/S.AASHA LEVIN LIGHTING SYSTEMS PVT LTD, REPRESENTED BY ITS MANAGING DIRECTOR, RAKESH RAMACHANDRAN, S/O.V.R.NAIR, AGED 44 YEARS, 14B, SKYLINE AMINITY PARK, CHANGAMPUZHA SAMADHI ROAD, EDAPPALLY- 682024. BY ADVS. C.A.CHACKO SMT.C.M.CHARISMA; SMT.MEGHA K.XAVIER RESPONDENTS: 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI- 110001. -84- 2 STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM- 695001. 3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM- 695001. 4 THE ASSISTANT COMMISSIONER, OFFICE OF THE ASSISTANT COMMISSIONER, SPECIAL CIRCLE-1, SGST DEPARTMENT, ERNAKULAM- 15. BY ADVS. P.R.AJITH KUMAR, CGC SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC; SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -85-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 923 OF 2019 AGAINST THE JUDGEMENT IN WP(C)26282/2018 OF HIGH COURT OF KERALA APPELLANT: K.P.GEORGE, AGED 70 YEARS S/O. G. PAPPY, PROPRIETOR, TYRE ART, A.K. TOWER, 32/473D, NH47, SOUTH KALAMASSERY, KOCHI - 682 033 BY ADVS. C.A.CHACKO C.M.CHARISMA; MEGHA K.XAVIER RESPONDENTS: 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI - 110 001 -86- 2 STATE OF KERALA REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM - 695 001

3 THE COMMISSIONER STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM - 695 001 4 THE COMMERCIAL TAX OFFICER 1ST CIRCLE, KALAMASSERY - 682 033 BY ADVS. P.R.AJITH KUMAR, CGC SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -87-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 926 OF 2019 AGAINST THE JUDGEMENT IN WP(C)28335/2018 OF HIGH COURT OF KERALA APPELLANT/S: M/S.VINAYAKA ENTERPRISES, POOLAAMPARA, WALAYAR, PALAKKAD-678 624, REPRESENTED BY ITS PROPRIETOR, DHANUSH G, S/O. GOPALAKRISHNAN, AGED 41 YEARS. BY ADVS. C.A.CHACKO SMT.C.M.CHARISMA; SMT.MEGHA K.XAVIER RESPONDENT/S: 1 UNION OF INDIA REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO. 46, NORTH BLOCK, NEW

DELHI-110 001 -88- 2 STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM- 3 THE STATE GOODS AND SERVICE TAX OFFICER STATE GOODS AND SERVICE TAX DEPARTMENT, (FORMER COMMERCIAL TAX OFFICER, COMMERCIAL TAX DEPARTMENT), THIRD CIRCLE, PALAKKAD-678 001 BY ADVS. Mr.P.R.AJITH KUMAR, CGC SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -89-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 939 OF 2019 AGAINST THE JUDGEMENT IN WP(C)35469/2018 OF HIGH COURT OF KERALA APPELLANT: M/S.CINZAC SALES AND SERVICE PVT LTD. REPRESENTED BY ITS DIRECTOR, CYNTHIA ZACHARIAS, D/O. T.J THOMAS, AGED 59 YEARS, 42/384E, CINZAC TOWERS, CHITTOOR ROAD, PACHALAM, KOCHI 682 012

BY ADVS. C.A.CHACKO SMT.C.M.CHARISMA, SMT.MEGHA K.XAVIER RESPONDENTS: 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY,DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO. 46, NORTH BLOCK,NEW DELHI 110 001 -90- 2 STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM 695 001 3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM 695 001 4 THE INTELLLIGENCE OIFFICER, SQUAD NO. III, COMMERCIAL TAXES, MATTANCHERY AT MINI CIVIL STATION, ALUVA 683101

BY ADVS. Mr.P.R.AJITH KUMAR, CGC SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -91-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 927 OF 2019 AGAINST THE JUDGEMENT IN WP(C)24792/2018 OF HIGH COURT OF KERALA APPELLANT: BIJU P.R., AGED 46 YEARS S/O.JOSE P.R., PROPRIETOR, PERINCHERY FOOD PRODUCTS, RESIDING AT PERINCHERY HOUSE, KURIACHIRA P.O., THRISSUR- 680006. BY ADVS. C.A.CHACKO SMT.C.M.CHARISMA, SMT.MEGHA K.XAVIER RESPONDENTS: 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI- 110001. -92- 2 STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM- 695001. 3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM- 695001. 4 THE STATE TAX OFFICER, SQUAD NO.III, DEPARTMENT OF STATE GOODS AND SERVICE TAX, POOTHOLE, THRISSUR- 680004. BY ADVS. Mr.P.R.AJITH KUMAR, CGC SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -93-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 960 OF 2019 AGAINST THE JUDGEMENT IN WP(C)22170/2018 OF HIGH COURT OF KERALA

APPELLANT/S: SATHYADAS, AGED 44 YEARS S/O.SREEDHARAN, 5/508, KIZHAKKATHIL VEEDU, KALLAMBALAM, THOTTAKKAD, THIRUVANANTHAPURAM-695605. BY ADVS. C.A.CHACKO SMT.C.M.CHARISMA, SMT.MEGHA K.XAVIER RESPONDENT/S: 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI-110001. -94- 2 STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES,SECRETARIAT, THIRUVANANTHAPURAM-695001.

3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM-695001. 4 THE COMMERCIAL TAX OFFICER, THIRD CIRCLE, PALAKKAD - 673001. BY ADVS. Mr.P.R.AJITH KUMAR, CGC SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN, SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -95-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 956 OF 2019 AGAINST THE JUDGEMENT IN WP(C)24669/2018 OF HIGH COURT OF KERALA APPELLANT: SUMESH GOVIND, AGED 55 YEARS S/O. VALSAN, PROPRIETOR, PARAGON RESTAURENT, KANNUR ROAD, CALICUT, RESIDING AT 03/1084, GOVIND, NEAR 6TH RAILWAY GATE, NADAKKAVE. P.O, CALICUT - 673 011 BY ADVS. C.A.CHACKO SMT.C.M.CHARISMA,

SMT.MEGHA K.XAVIER RESPONDENTS: 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI - 110 001 -96- 2 STATE OF KERALA REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURM - 695 001 3 THE COMMISSIONER STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM - 695 001 4 THE COMMERICAL TAX OFFICER 2ND CIRCLE, KOZHIKODE - 673 001 BY ADVS. Mr.C.DINESH, CGC SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -97-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1005 OF 2019 AGAINST THE JUDGEMENT IN WP(C)33021/2018 OF HIGH COURT OF KERALA APPELLANT: TRANSASIA BIO MEDICALS LTD. 682017, REPRESENTED BY AUTHORIZED SIGNATORY, M. JAYARAJA, S/O. A. R. MUTHURAMAN BY ADV LATHEESH SEBASTIAN RESPONDENTS: 1 STATE OF KERALA, REPRESENTED BY SECRETARY TO GOVERNEMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURM - 695 001 -98- 2 THE COMMISSIONER STATE GOODS AND SERVICE TAX DEPERTMENT, THIRUVANANTHAPURAM - 695 001 3 ASSISTANT COMMISSIONER (ASSESSMENT) COMMERCIAL TAXES, SPECIAL CIRCLE -1, ERNAKULAM 4 INSPECTING ASSISTANT COMMISSIONER COMMERICAL TAXES, 2ND FLOOR, CIVIL STATION, KAKKANAD, ERNAKULAM - 682 030 BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH

WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -99-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 999 OF 2019 AGAINST THE JUDGEMENT IN WP(C)23957/2018 OF HIGH COURT OF KERALA APPELLANT/S: INDIANA STEEL CORPORATION, AP.X/234, KANIYAPURAM, THIRUVANANTHAPURAM,REPRESENTED BY ITS PARTNER, SHAMEER DAVOOD, S/O DAVOOD SAHIB, AGED 43 YEARS, RESIDING AT CHAMAVILA HOUSE, KALLAMBALAM, THIRUVANANTHAPURAM DISTRICT PIN 695 605. BY ADVS. C.A.CHACKO SMT.C.M.CHARISMA, SMT.MEGHA K.XAVIER RESPONDENT/S: 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY , DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO 46, NORTH BLOCK, NEW DELHI 110001. -100-

2 STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM -695 001. 3 THE COMMISSIONER, STATE GOODS AND SERVICES TAX, DEPARTMENT, THIRUVANANTHAPURAM-695 001. 4 THE STATE TAX OFFICER, STATE GOODS AND SERVICES TAX, THIRD CIRCLE 4TH FLOOR, TAX TOWER, KARAMANA, THIRUVANANTHAPURAM 695 002.

5 THE ASSISTANT STATE TAX OFFICER, OFFICE OF THE ASSISTANT COMMISSIONER OF STATE TAX, STATE GOODS AND SERVICES TAX DEPARTMENT, THIRUVANANTHAPURAM BY ADVS. Mr.P.R.AJITH KUMAR, CGC SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN, SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -101-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1003 OF 2019 AGAINST THE JUDGEMENT IN WP(C)29098/2018 OF HIGH COURT OF KERALA APPELLANT: CUVV AUTOMOTIVES (P) LTD. (VIJAY MOTORS) BY ITS MANAGING DIRECTOR A.P. VIJAYAN BY ADVS. G.HARIHARAN SRI.PRAVEEN.H., SRI.V.R.SANJEEV KUMAR RESPONDENTS: 1 THE ASSISTANT COMMISSIONER OF STATE TAX STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANNATHAPURAM - 695 001 -102- 2 THE COMMISSIONER STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM - 695 001 3 THE SECRETARY TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM - 695 001 4 THE CENTRAL BOARD OF EXCISE AND CUSTOMS DEPARTMENT OF REVENUE,MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI -110 001 BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI.RAJESH B., SC, CENTRAL BOARD OF EXCISE & CUSTOMS SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -103-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1035 OF 2019 AGAINST THE JUDGEMENT IN WP(C)20652/2018 OF HIGH COURT OF KERALA

APPELLANT/S: T.S.BELARAMAN, PROPRIETOR, M/S.KALYAN DRESSES, M.O.ROAD, THRISSUR. BY ADVS. P.N.DAMODARAN NAMBOODIRI SHRI. HRITHWIK D. NAMBOOTHIRI RESPONDENT/S: 1 THE COMMERCIAL TAX OFFICER, DEPARTMENT OF COMMERCIAL TAXES, I CIRCLE, THRISSUR - 680 004. 2 THE COMMISSIONER, STATE GOODS AND SERVICE TAXES DEPARTMENT, THIRUVANANTHAPURAM - 695 002. -104- 3 THE SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM - 695 001.

4 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI - 110 001. BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI.R.PRASANTH KUMAR, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN, SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -105-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1019 OF 2019 AGAINST THE JUDGEMENT IN WP(C)1070/2019 OF HIGH COURT OF KERALA APPELLANT: M/S. FRIENDS AGENCIES XIV/353, NEW NO XI/1062, CHALIPADAM ROAD, NEAR CO- OPERATIVE SOCIETY, WADAKANCHERRY, THRISSUR 680 582,REPRESENTED BY ITS PROPRIETOR, ARIF, AGED 52, S/O LATE UMMER, PATHATH HOUSE, PATHAYIKKORA VILLAGE, DESOM, KUNNAPPALLI POST, PERINTHALMANA TALUK. BY ADV G.SREEKUMAR (CHELUR) RESPONDENTS: 1 THE STATE TAX OFFICER-I DEPARTMENT OF STATE GOODS AND SERVICE TAX, WADAKANCHERRY, THRISSUR 680 582 - 106- 2 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM-695 001. 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT,

THIRUVANANTHAPURAM 695 001. 4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI, DELHI 110001. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -107-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1052 OF 2019 AGAINST THE JUDGEMENT IN WP(C)20040/2018 OF HIGH COURT OF KERALA

APPELLANT/S: M/S.SREE VINAYAKA FEEDS VALLOM, RAYONPURAM.P.O., PERUMBAVOOR, COCHIN-683544, REPRESENTED BY ITS PROPRIETRESS BINDU PRAMOD. BY ADVS. K.J.ABRAHAM SRI.NIKHIL JOHN RESPONDENT/S: 1 THE ASSISTANT COMMISSIONER OF STATE TAX, STATE GOODS AND SERVICE TAX DEPARTMENT, SPECIAL CIRCLE, PERUMBAVOOR, COCHIN-683542. -108- 2 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT,KARAMANA.P.O., THIRUVANANTHAPURAM DISTRICT-695001. 3 THE SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM DISTRICT-695001. 4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110001.

BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE

COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -109-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1043 OF 2019 AGAINST THE JUDGEMENT IN WP(C)86/2019 OF HIGH COURT OF KERALA APPELLANT/S: ANWAR MAIDEEN, AGED 35 YEARS M/S. REEMA FASHIONS, AMARAVATHY P.O., KUMILY, IDUKKI DISTRICT-685509. BY ADVS. S.SANTHOSH KUMAR SMT.P.LISSY JOSE RESPONDENT/S:

1 THE STATE OF KERALA REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM-695 001. -110- 2 THE UNION OF INDIA, REPRESENTED BY THE SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, GOVERNMENT OF INDIA, NEW DELHI-110 001. 3 THE COMMISSIONER STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM-695 001. 4 INSPECTING ASST. COMMISSIONER DEPARTMENT OF STATE GOODS AND SERVICES TAX, IDUKKI AT KATTAPPANA, IDUKKI DISTRICT-685 515. 5 DEPUTY TAHSILDAR PEERUMEDE TALUK, IDUKKI DISTRICT, PIN-685 531.

BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI.P.R.AJITHKUMAR, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -111-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY

OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1079 OF 2019 AGAINST THE JUDGEMENT IN WP(C)24292/2018 OF HIGH COURT OF KERALA APPELLANT: M/S.GOODWIN JEWELLERS PVT. LTD., KURUPPAM ROAD, THRISSUR, PIN - 680 001, REPRESENTED BY ITS MANAGING DIRECTOR, SRI.SUNILKUMAR A.M. BY ADV K.G.SOMANATH RESPONDENTS: 1 THE STATE TAX OFFICER, IVTH CIRCLE, S.G.S.T.DEPARTMENT, THRISSUR - 680 004. 2 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KARAMANA, THIRUVANANTHAPURAM - 695 002. -112- 3 THE STATE OF KERALA, REPRESENTED BY ITS SECRETARY TO TAXES, SECRETARIAT, THIRUVANANTHAPURAM - 695 001. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -113-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1066 OF 2019 AGAINST THE JUDGEMENT IN WP(C)14105/2018 OF HIGH COURT OF KERALA

APPELLANT: M/S. BABY MARINE EASTERN EXPORTS, VYTTILA PALARIVATTOM, ERNAKULAM, REPRESENTED BY ITS PARTNER, SMT.NANCY BABU. BY ADVS. K.P.ABDUL AZEES SHRI.AKHIL SURESH, SMT.T.ARCHANA, SRI. P.B KRISHNAN RESPONDENTS: 1 THE COMMERCIAL TAX OFFICER, 2ND CIRCLE, STATE GOODS AND SERVICE TAX DEPARTMENT, KALAMASSERY AND OTHERS. -114-

2 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM-695001. 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM-

695001. 4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110001. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -115-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1054 OF 2019 AGAINST THE JUDGEMENT IN WP(C)27055/2018 OF HIGH COURT OF KERALA APPELLANT: M/S.SOUTHERN ISPAT AND ENERGY LIMITED KOTTAYI, HAVING REGISTERED OFFICE AT DOOR NO.23/790, ORMA, SREEKRISHNA TEMPLE ROAD, KUNNATHURMEDU, PALAKKAD, REPRESENTED BY ITS CHAIRMAN AND MANAGING DIRECTOR, MR.VIVEK AGARWAL. BY ADVS. N.MURALEEDHARAN NAIR SMT.K.HYMAVATHY RESPONDENTS: 1 THE ASSISTANT COMMISSIONER OF STATE TAX, SPECIAL CIRCLE, STATE GOODS AND SERVICE TAX DEPARTMENT, PALAKKAD DISTRICT-678001. -116- 2 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KILLIPALAM, KARAMANA.P.O., THIRUVANANTHAPURAM-695002. 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM-695001. 4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110001. BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL STANDING COUNSEL (B/O) SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -117-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1051 OF 2019 AGAINST THE JUDGEMENT IN WP(C)27024/2018 OF HIGH COURT OF KERALA APPELLANT/S: M/S.KERALA SPONGE IRON LIMITED, WARD NO.XV/D.NO.810 MANTHURUTHY, KANJIKODE WEST, PALAKKAD, REPRESENTED BY ITS MANAGING DIRECTOR, MR. VIVEK AGARWAL. BY ADVS. N.MURALEEDHARAN NAIR SMT.K.HYMAVATHY RESPONDENT/S: 1 THE COMMERCIAL TAX OFFICER, THIRD CIRCLE, PALAKKAD-678001. -118- 2 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KILLIPALAM, KARAMANA P.O., THIRUVANANTHAPURAM-695002. 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM-695001. 4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110001. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -119-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1042 OF 2019 AGAINST THE JUDGEMENT IN WP(C)21387/2018 OF HIGH COURT OF KERALA

APPELLANT: SREE VINAYAKA FEEDS VALLOM, RAYONPURAM P.O.PERUMBAVOOR, COCHIN-683 544, REPRESENTED BY ITS

PROPRIETRESS, BINDU PRAMOD. BY ADVS. K.J.ABRAHAM SRI.NIKHIL JOHN RESPONDENTS: 1 THE ASSISTANT COMMISSIONER OF STATE TAX, STATE GOODS AND SERVICE TAX DEPARTMENT, SPECIAL CIRCLE, PERUMABAVOOR, COCHIN- 683 542. -120- 2 THE INSPECTING ASSISTANT COMMISSIONER, DEPARTMENT OF COMMERCIAL TAXES, MUVATTUPUZHA, ERNAKULAM-686 661. 3 THE COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, KARAMANA P.O.THIRUVANANTHAPURAM DISTRICT-695 001. 4 THE SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM DISTRICT 695 001. 5 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI 110001.

BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -121-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1084 OF 2019 AGAINST THE JUDGEMENT IN WP(C)32529/2018 OF HIGH COURT OF KERALA APPELLANT/S: RAJAN M.MENON, PROPRIETOR, SAFE LINE ELECTRICALS ENGINEERS, KALMANDAPAM, PALAKKAD. BY ADVS. N.MURALEEDHARAN NAIR SMT.K.HYMAVATHY RESPONDENT/S:

1 THE STATE TAX OFFICER(WORKS CONTRACT), STATE GOODS AND SERVICE TAX DEPARTMENT (KERALA), PALAKKAD - 678 001. -122- 2 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KILLIPALAM, KARAMANA P.O., THIRUVANANTHAPURAM - 695 002. 3 SECRETARY, TAXES DEPRTMENT, GOVERNMENT OF KERALA, SECRETARIAT,

THIRUVANANTHAPURAM - 695 001. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN

THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -123-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1081 OF 2019 AGAINST THE JUDGEMENT IN WP(C)17138/2018 OF HIGH COURT OF KERALA

APPELLANT/S: SHRINIVAS GHANASHYAM SAWANT PROPRIETOR, SHREEPRASAD ELECTRICALS, 5/225, KOTTARAPATT HOUSE, KIDANGODE, MARATHANKODE - 680604 BY ADVS. N.MURALEEDHARAN NAIR SMT.K.HYMAVATHY RESPONDENT/S: 1 THE STATE TAX OFFICER(WC & LT),STATE GOODS AND SERVICE TAX DEPARTMENT, POOTHOLE, THRISSUR - 680004 -124- 2 THE COMMISSIONER OF STATE TAXES TAX TOWER, KILLIPALAM, KARAMANA P. O., THIRUVANANTHAPURAM - 695002 3 SECRETARY, TAXES DEPARTMENT GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM - 695 001 4 CENTRAL BOARD OF EXCISE AND CUSTOMS DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI - 110 001

BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL STANDING COUNSEL(B/O), SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -125-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1082 OF 2019 AGAINST THE JUDGEMENT IN WP(C)14116/2018 OF HIGH COURT OF KERALA

APPELLANT/S: M.U.ALI AKBAR, AGED 48 YEARS PROPRIETOR, MUA CONCERN, 18/369, KOZHISSERYKALAM, WEST FORT ROAD, PALAKKAD BY ADVS. N.MURALEEDHARAN NAIR SMT.K.HYMAVATHY RESPONDENT/S: 1 THE STATE TAX OFFICER-(FORMERLY COMMERCIAL TAX OFFICER),STATE GOODS AND SERVICE TAX DEPARTMENT, FIRST CIRCLE, PALAKKAD - 678001 -126- 2 THE COMMISSIONER OF STATE TAXES TAX TOWER, KILLIPALAM, KARAMANA P. O., THIRUVANANTHAPURAM - 695002 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM - 695001 4 CENTRAL BOARD OF EXCISE AND CUSTOMS DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI - 110 001

BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL STANDING COUNSEL (B/O), SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -127-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1070 OF 2019 AGAINST THE JUDGEMENT IN WP(C)2191/2019 OF HIGH COURT OF KERALA APPELLANT: M/S.HINDUSTAN PREFAB LTD REPRESENTED BY ITS

ACCOUNTANT S. GUNASEKARAN BY ADVS. S.ANIL KUMAR (TRIVANDRUM) SRI.M.RAJAGOPAL RESPONDENTS: 1 THE STATE TAX OFFICER (WORKS CONTRACT), SGST DEPARTMENT, JAWAHAR NAGAR, KOZHIKODE, PIN - 673006 -128- 2 THE STATE OF KERALA REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695001 3 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI - 110001 BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SMT.C.G.PREETHA, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -129-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1103 OF 2019 AGAINST THE JUDGEMENT IN WP(C)20258/2018 OF HIGH COURT OF KERALA APPELLANT: CAVINKARE PVT. LTD., DOOR NO.48/1748, D4, AZAD COMPLEX, PERUMPOTTA ROAD, ELAMAKKARA, KOCHI, PIN- 682 026, REPRESENTED BY ITS AUTHORISED SIGNATORY MAHESH E.S. BY ADVS. S.ANIL KUMAR (TRIVANDRUM) SRI.M.RAJAGOPAL RESPONDENTS: 1 THE ASSISTANT COMMISSIONER, COMMERCIAL TAXES, MATTANCHERY AT ALUVA, ERNAKULAM DISTRICT, PIN- 680 002. -130- 2 THE STATE OF KERALA, REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 3 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI - 110 001. BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL

SRI.K.THYAGARAJESWARAN, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN; SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -131-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1069 OF 2019 AGAINST THE JUDGEMENT IN WP(C)37020/2018 OF HIGH COURT OF KERALA APPELLANT/S: M/S.GRAND HYUNDAI GRAND TOWER, 2/804, PIRAYIRI, PALAKKAD - OTTAPPALAM HIGHWAY ROAD, KALLEKKAD P. O., PALAKKAD, REPRESENTED BY ITS MANAGING PARTNER MOHAMMED IQBAL BY ADVS. S.ANIL KUMAR (TRIVANDRUM) SRI.M.RAJAGOPAL RESPONDENT/S: 1 THE ASSISTANT COMMISSIONER OF STATE TAX, SPECIAL CIRCLE, SGST DEPARTMENT, PALAKKAD, PIN - 678001 -132- 2 THE STATE OF KERALA REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695001 3 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI - 110001 BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI.RAJAGOPALAN.A., CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -133-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1076 OF 2019 AGAINST THE JUDGEMENT IN WP(C)18367/2018 OF HIGH COURT OF KERALA APPELLANT: AMINA MARKETING, AMINA COMPLEX, TC-39/43 (3,6,7), VRINDAVAN LANE, CHALAI, THIRUVANANTHAPURAM - 695 023, REPRESENTED BY ITS PROPRIETOR ASEEM S.M. BY ADVS. S.ANIL KUMAR (TRIVANDRUM) M.RAJAGOPAL RESPONDENTS: 1 THE STATE TAX OFFICER, SECOND CIRCLE, STATE GOODS AND SERVICES TAX DEPARTMENT, TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM - 695 002. -134- 2 THE STATE OF KERALA, REP. BY THE PRINCIPAL SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 3 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI - 110 001.

BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI.M.N.MANMADAN, CGC Mr.P.R.AJITH KUMAR, CGC SRI. P.R SREEJITH, CGC; SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -135-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1071 OF 2019 AGAINST THE JUDGEMENT IN WP(C)25094/2018 OF HIGH COURT OF KERALA APPELLANT/S: M/A.SITCO BUILDING MATERIALS, 678 001, REPRESENTED BY ITS MANAGER AND AUTHORISED SIGNATORY SRI.CHANDRAN P.K. BY ADVS. S.ANIL KUMAR (TRIVANDRUM) M.RAJAGOPAL RESPONDENT/S: 1 THE COMMERCIAL TAX OFFICER (STATE TAX OFFICER), SGST DEPARTMENT, PALAKKAD - 678 001. -136- 2 THE

STATE OF KERALA, REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 3 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI - 110 001. BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI.P.R.AJITHKUMARROBINSON SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -137-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1107 OF 2019 AGAINST THE JUDGEMENT IN WP(C)31356/2018 OF HIGH COURT OF KERALA APPELLANTS: LISY P.T., PROPRITORIX, M/S.LISY AGENCIES, KOOTTANAD, PALAKKAD DIST. BY ADV S.K.DEVI RESPONDENTS: 1 THE STATE TAX OFFICER, SGST DEPARTMENT (KERALA), PATTAMBI, PALAKKAD - 679 303. 2 THE SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM - 695 001. -138- 3 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI - 110 001. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -139-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1007 OF 2019 AGAINST THE JUDGEMENT IN WP(C)30115/2018 OF HIGH COURT OF KERALA APPELLANT/S: M/S.ALATHUR DISTRIBUTORS, PALAKKAD - 678 001, REPRESENTED BY ITS MANAGER SRI.P.P.AJITH. THIRUVANANTHAPURAM BY ADVS. S.ANIL KUMAR (TRIVANDRUM) SRI.M.RAJAGOPAL RESPONDENT/S: -140- 1 THE ASSISTANT COMMISSIONER OF STATE TAX, SPECIAL CIRCLE, SGST DEPARTMENT, PALAKKAD, PIN - 678 001. THIRUVANANTHAPURAM 2 THE STATE OF KERALA, REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 3 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI - 110 001. BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL Mr.P.R.AJITH KUMAR, CGC SRI.B.RAMACHANDRAN, CGC , SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -141-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1139 OF 2019 AGAINST THE JUDGEMENT IN WP(C)19037/2018 OF HIGH COURT OF KERALA APPELLANT: P.Y.MOHAMMED NISTHAR, PULIKKAL AGENCIES, OTTAPALAM. BY ADVS. N.MURALEEDHARAN NAIR SMT.K.HYMAVATHY RESPONDENT/S: 1 THE STATE OF KERALA, STATE GOODS SERVICE TAX DEPARTMENT, OTTAPALAM - 679 101. -142-

2 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KILLIPALAM, KARAMANA P.O., THIRUVANANTHAPURAM - 695 002. 3 SECRETARY, TAXES

DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI - 110 001.

BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL ADDL.CENTRAL GOVT. STANDING COUNSEL (B/O) SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -143-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1155 OF 2019 AGAINST THE JUDGEMENT IN WP(C)16481/2018 OF HIGH COURT OF KERALA APPELLANT: SUPREME ELECTRICAL ENGINEERING (P) LTD., ROAD, KALOOR, KOCHI - 682 017, REPRESENTED BY P.RAJEEV, MANAGING DIRECTOR, SUPREME ELECTRICAL ENGINEERING (P) LTD. BY ADVS. K.M.CHERIAN SRI.N.JAYAKUMAR SRI.P.M.GIRIJAVALLABHAN RESPONDENTS: -144- 1 THE ASSISTANT COMMISSIONER (WC), DEPARTMENT OF STATE GOODS AND SERVICES TAX, CLASS TOWER, OLD RAILWAY STATION ROAD, ERNAKULAM, KOCHI - 682 018.

2 THE COMMISSIONER, DEPARTMENT OF STATE GOODS AND SERVICES TAX, THIRUVANANTHAPURAM - 695 001. 3 THE STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI - 110 001.

BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -145-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1131 OF 2019 AGAINST THE JUDGEMENT IN WP(C)1991/2019 OF HIGH COURT OF KERALA APPELLANT/S: SURGIPLAST, PRASANTHI, ANAYARA P.O., THIRUVANANTHAPURAM - 695 008, REPRESENTED BY ITS PROPRIETOR S.KUMAR. BY ADVS. S.ANIL KUMAR (TRIVANDRUM) SRI.M.RAJAGOPAL RESPONDENT/S: 1 THE STATE TAX OFFICER, SQUAD NO.VII, SGST DEPARTMENT, THIRUVANANTHAPURAM AT NEYYATTINKARA, PIN - 695 012. -146- 2 THE STATE OF KERALA, REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 3 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI - 110 001. BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL Mr.P.R.AJITH KUMAR, CGC,SRI.P .VIJAYAKUMAR,ASGI(B/O) SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -147-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY

OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1136 OF 2019 AGAINST THE JUDGEMENT IN WP(C)17540/2018 OF HIGH COURT OF KERALA APPELLANT/S: M/S. KAIRALIS THE RAIMOND SHOP,16/780 (1), 16/708 (4) COLLEGE ROAD, PALAKKAD, REPRESENTED BY ITS PARTNER SRI.K.PRASAD BY ADVS. N.MURALEEDHARAN NAIR SMT.K.HYMAVATHY RESPONDENT/S: 1 THE STATE TAX OFFICER IIND CIRCLE, STATE GOODS SERVICE TAX DEPARTMENT,KERALA ,PALAKKAD DISTRICT-678 001 -148- 2 THE COMMISSIONER OF STATE TAXES, TAX TOWER,KILLIPALAM, KARAMANA P.O., THIRUVANANTHAPURAM-695 002 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM-695 001 4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110 001 BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI.THOMAS MATHEW NELLIMOOTTIL, SC, CENTRAL BOARD OF EXCISE & CUSTOMS SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -149-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1132 OF 2019 AGAINST THE JUDGEMENT IN WP(C)24573/2018 OF HIGH COURT OF KERALA APPELLANT/S: BELLFLOWER HOME CARE PRODUCTS, SREEKARYAM, VENCHAVODE JUNCTION, THIRUVANANTHAPURAM - 695 017, REPRESENTED BY ITS DIRECTOR RAJEEV. BY ADVS. S.ANIL KUMAR (TRIVANDRUM) SRI.M.RAJAGOPAL RESPONDENT/S: 1 STATE TAX OFFICER (IB)-1, COMMERCIAL TAXES, TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM - 695 002. -150- 2 THE STATE OF KERALA, REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT, TAXES

DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 3 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI - 110 001. BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL Mr.P.VIJAYAKUMAR ASGI(B/O),SRI.JOSEPH RONY JOSE. SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -151-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1134 OF 2019 AGAINST THE JUDGEMENT IN WP(C)19563/2018 OF HIGH COURT OF KERALA APPELLANT: MODICARE LIMITED, CC 29/46, JANATHA JN., S.A. ROAD, VYTTILA, KOCHI-682019, REPRESENTED BY VASANTHA KUMAR, AUTHORISED SIGNATORY, MODICARE LIMITED.

BY ADVS. K.M.CHERIAN SRI.N.JAYAKUMAR SRI.R.RAMAKRISHNAN POTTY RESPONDENTS: -152- 1 THE ASST. COMMISSIONER, DEPARTMENT OF STATE GOODS AND SERVICES TAX, SPECIAL CIRCLE-1, ERNAKULAM, KOCHI-682015. 2 THE COMMISSIONER, DEPARTMENT OF STATE GOODS AND SERVICES TAX, THIRUVANANTHAPURAM-695001. 3 THE STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM-695001. 4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110001.

BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL STANDING COUNSEL(B/O) SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED

CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -153-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1143 OF 2019 AGAINST THE JUDGEMENT IN WP(C)15762/2018 OF HIGH COURT OF KERALA APPELLANT/S: M/S.STEEL TRACK, POKKANTHODE, ELAPPULLY, MENONPARA P.O., PALAKKAD, REPRESENTED BY ITS MANAGING PARTNER, SRI.MOHAMMED NISTHAR P.Y. BY ADVS. N.MURALEEDHARAN NAIR K.HYMAVATHY RESPONDENT/S: -154- 1 THE ASSISTANT COMMISSIONER(ASSMT)IV, SPECIAL CIRCLE, COMMERCIAL TAX COMPLEX, POOTHOLE, THRISSUR-680004. 2 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KILLIPALAM, KARAMANA P.O., THIRUVANANTHAPURAM-695002. 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM-695001. 4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110001. BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI.P.R.SREEJITH, SC, CENTRAL BOARD OF EXCISE AND CUSTOMS SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -155-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1148 OF 2019 AGAINST THE JUDGEMENT IN WP(C)17139/2018 OF HIGH COURT OF KERALA

APPELLANT/S: M/S.BIKKU ASSOCIATES, D/NO.9/639, KANJIKODE WEST P.O., PALAKKAD, REPRESENTED BY ITS MANAGING, PARTNER SRI.P.Y.SAMJEER. BY ADVS. N.MURALEEDHARAN NAIR SMT.K.HYMAVATHY RESPONDENT/S: 1 THE ASSISTANT COMMISSIONER OF STATE TAX,STATE GOODS AND SERVICE TAX DEPARTMENT KERALA, SPECIAL CIRCLE, PALAKKAD - 678 001. -156- 2 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KILIPALAM, KARAMANA P.O., THIRUVANANTHAPURAM - 695 002. 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI - 110 001.

BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -157-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1162 OF 2019 AGAINST THE JUDGEMENT IN WP(C)28134/2018 OF HIGH COURT OF KERALA APPELLANT: JMR TRADERS M.G. ROAD, ERNAKULM, KOCHI 682 035, REPRESENTED BY MANU MATHAI, PARTNER, JMR TRADERS. BY ADVS. K.M.CHERIAN SRI.N.JAYAKUMAR SRI.P.M.GIRIJAVALLABHAN RESPONDENTS: -158-

1 THE STATE TAX OFFICER DEPARTMENT OF STATE GOODS AND SERVICES TAX, CLASS TOWER, OLD RAILWAY STATION ROAD, ERNAKULAM, KOCHI 682 018. 2 THE COMMISSIONER, DEPARTMENT OF STATE GOODS AND SERVICES TAX, KARAMANA, THIRUVANANTHAPURAM . 695 002. 3 THE STATE OF KERALA REPRESENTED BY THE SECRETARY

,DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM 695 001. 4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI 110 001. BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL STANDING COUNSEL,CENTRAL BOARD OF EXCISE AND CUSTOMS

SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -159-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1262 OF 2019 AGAINST THE JUDGEMENT IN WP(C)21646/2018 OF HIGH COURT OF KERALA APPELLANT/S: AYIRAMKOLLY SAND AGED 41 YEARS AMBALAVAYAL, KALPETTA-673593, REPRESENTED BY RAJESH.M MANAGING PARTNER, AYIRAMKOLLY SAND BY ADVS. K.M.CHERIAN SRI.P.M.GIRIJAVALLABHAN SRI.N.JAYAKUMAR RESPONDENT/S: -160- 1 THE STATE TAX OFFICER DEPARTMENT OF STATE GOODS AND SERVICES TAX, MAIN ROAD, KALPETTA-673121. 2 THE COMMISSIONER DEPARTMENT OF STATE GOODS AND SERVICE TAX, THIRUVANANTHAPURAM-695001 3 THE STATE OF KERALA REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM-695001 4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110001. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -161-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1244 OF 2019 AGAINST THE JUDGEMENT IN WP(C)39495/2018 OF HIGH COURT OF KERALA

APPELLANT/S: DEVYANI INTERNATIONAL LIMITED KOCHI - 682 024, REPRESENTED BY S.K.SAHOO, AUTHORISED SIGNATORY, DEVYANI INTERNATIONAL LTD. BY ADVS. K.M.CHERIAN SRI.R.RAMAKRISHNAN POTTY RESPONDENT/S: 1 THE STATE TAX OFFICER DEPARTMENT OF STATE GOODS AND SERVICES TAX, 1ST CIRCLE KALAMASSERY, KAKKANAD, KOCHI - 682 025 -162- 2 THE COMMISSIONER DEPARTMENT OF STATE GOODS AND SERVICES TAX, THIRUVANANTHAPURAM - 695 002 3 THE STATE OF KERALA REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM - 695 001 4 CENTRAL BOARD OF EXCISE AND CUSTOMS DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI - 110 001

BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -163-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1168 OF 2019 AGAINST THE JUDGEMENT IN WP(C)38171/2018 OF HIGH COURT OF KERALA APPELLANT: M.K.MARY AGED 84 YEARS W/O LATE JOS THATTIL,

PROPRIETRIX, M/S ELITE MEDICAL STORES, MUNICIPAL BUILDING, HOSPITAL CORNER, ROUND SOUTH, THRISSUR.

BY ADVS. HARISANKAR V. MENON SMT.MEERA V.MENON SMT.K.KRISHNA RESPONDENTS: -164- 1 THE STATE TAX OFFICER-1, STATE GST DEPARTMENT, FIRST CIRLCE, THRISSUR-680 004. 2 THE COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, THIRUVANANTHAPURAM 695 001. 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM 695 001. BY ADVS. GOVERNMENT PLEADER SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -165-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1171 OF 2019 AGAINST THE JUDGEMENT IN WP(C)21134/2018 OF HIGH COURT OF KERALA APPELLANT: HOTEL IFTHARR, THOPPUMPADY, KOCHI-5, REPRESENTED BY ITS MANAGING PARTNER, T. MUNEER, AGED 48, S/O. KUNHAMMED. BY ADVS. HARISANKAR V. MENON SMT.MEERA V.MENON SMT.K.KRISHNA RESPONDENTS: 1 THE STATE TAX OFFICER, STATE GOODS AND SERVICES TAX DEPARTMENT, 2ND CIRCLE, MATTANCHERRY 682 002 -166- 2 THE COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, THIRUVANANTHAPURAM 695 001 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM 695 001 BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE

COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -167-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1170 OF 2019 AGAINST THE JUDGEMENT IN WP(C)31085/2018 OF HIGH COURT OF KERALA APPELLANT: THE KODUVAYUR SERVICE CO-OPERATIVE BANK LTD, KODUVAYUR, PALAKKAD 678 521, REPRESENTED BY ITS SECRETARY-IN-CHARGE, KRISHNAKUMNARI A, AGED 49, D/O. APPUKUTTAN C

BY ADVS. HARISANKAR V. MENON SMT.MEERA V.MENON SMT.K.KRISHNA RESPONDENTS: 1 THE STATE TAX OFFICER (WC) STATE GST DEPARTMENT, CHITTUR 678 101 -168- 2 THE COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, THIRUVANANTHAPURAM 695 001 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT,THIRUVANANTHAPURAM 695 001 BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -169-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1315 OF 2019 AGAINST THE JUDGEMENT IN WP(C)16899/2018 OF HIGH COURT OF KERALA APPELLANT/S: MANICKAN,AGED 60 YEARS S/O.KELIKUTTY,MANAGING PARTNER,M/S.KMN ENTERPRISES, PALAKKAD DISTRICT. BY ADVS.G HARIHARAN SRI.PRAVEEN.H., SMT.K.S.SMITHA

SRI.V.R.SANJEEV KUMAR RESPONDENT/S: 1 THE STATE TAX OFFICER, STATE GOODS AND SERVICE TAX DEPARTMENT,CHITTUR TALUK, PALAKKAD DISTRICT-678701. -170- 2 THE INTELLIGENCE OFFICER, OFFICE OF THE INSPECTING ASSISTANT COMMISSIONER(INTELLIGENCE),STATE GOODS AND SERVICE TAX DEPARTMENT,PALAKKAD-678001. 3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM-695001. 4 THE SECRETARY, TAXES DEPARTMENT,GOVERNMENT OF KERALA, SECRETARIAT,THIRUVANANTHAPURAM-695001. 5 THE CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE,MINISTRY OF FINANCE, GOVERNMENT OF INDIA,NEW DELHI-110001. BY ADVS.SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL STANDING COUNSEL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -171-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1321 OF 2019 AGAINST THE JUDGEMENT IN WP(C)16851/2018 OF HIGH COURT OF KERALA APPELLANT: ABDUL NAZAR, AGED 40 YEARS S/O MUHAMMED HANEEFA, PROPRIETOR, M/S. SHIFA AGENCIES, 520, GANDHINAGAR,PUTHENPATHA, 9, KOZHINJAMPARA, PALAKKAD DISTRICT. BY ADVS. G.HARIHARAN, SRI.PRAVEEN.H., SRI.V.R.SANJEEV KUMAR, SMT.K.S.SMITHA RESPONDENTS: 1 THE STATE TAX OFFICER STATE GOODS AND SERVICE TAX DEPARTMENT, CHITTUR TALUK, PALAKKAD DISTRICT-678 701. -172- 2 THE INTELLIGENCE OFFICER OFFICE OF THE INSPECTING ASSISTANT COMMISSIONER (INTELLIGENCE), STATE GOODS AND SERVICE TAX DEPARTMENT, PALAKKAD-678 001. 3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT,

THIRUVANANTHAPURAM-695 001. 4 THE SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM-695 001. 5 THE CENTRAL BOARD OF EXCISE AND CUSTOMS DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110 001. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -173-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1354 OF 2019 AGAINST THE JUDGEMENT IN WP(C)15538/2018 OF HIGH COURT OF KERALA APPELLANT: FIROZ KHAN M. AGED 40 YEARS S/O.MUHAMMED IBRAHIM, HASEENA MANZIL, VELANTHAVALAM- 678587, CHITTUR TALUK, PALAKKAD DISTRICT. BY ADV G.HARIHARAN RESPONDENTS: 1 THE STATE TAX OFFICER, STATE GOODS AND SERVICE TAX DEPARTMENT, CHITTUR TALUK, PALAKKAD DISTRICT-678701. -174- 2 THE INTELLIGENCE OFFICER, OFFICE OF THE INSPECTING ASSISTANT COMMISSIONER (INTELLIGENCE), STATE GOODS AND SERVICE TAX DEPARTMENT, PALAKKAD-678001. 3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM-695001. 4 THE SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURM-695001. 5 THE CENTREAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110001. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH

WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -175-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1197 OF 2019 AGAINST THE JUDGEMENT IN WP(C)20128/2018 OF HIGH COURT OF KERALA APPELLANT: M/S.SULTHANA GOLD AL MOND BUSINESS TRADE LINKS PVT LTD, NO VII/6(1),CHANDAPPURA, KODUNGALLUR-680 664, REPRESENTED BY ITS MANAGING DIRECTOR MR. P.K.NAJMUDEEN.

BY ADV P.N.DAMODARAN NAMBOODIRI RESPONDENTS: 1 THE ASSISTANT COMMISSIONER (ASSMT) IV, SPECIAL CIRCLE, SGST DEPARTMENT, THRISSUR-680 001. -176- 2 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KILLIPALAM, KARAMANA P.O.THIRUVANANTHAPURAM-695 002. 3 THE SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM-695 001.

4 THE CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110 001. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -177-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1212 OF 2019 AGAINST THE JUDGEMENT IN WP(C)38041/2018 OF HIGH COURT OF

KERALA APPELLANT: JAMES PAUL, AGED 74 YEARS SON OF JAMES P VARGHESE, SNHOSH VILLA, KALATHODU P.O., THRISSUR DISTRICT - 680 655, PROP.SANTHOSH FUEL, KALATHODU P.O, THRISSUR DISTRICT - 680 655. BY ADVS. MATHEWS K.UTHUPPACHAN SRI.TERRY V.JAMES, SRI.SHARAN SHAHIER RESPONDENTS: 1 STATE OF KERALA, REPRESENTED BY THE CHIEF SECRETARY, GOVERNMENT OF KERALA, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001 -178- 2 THE COMMISSIONER STATE GOODS AND SERVICES TAX DEPARTMENT, THIRUVANANTHAPURAM - 695 001. 3 STATE TAX OFFICER II FIRST CIRCLE, STATE GOODS SERVICES TAX DEPARTMENT, THRISSUR - 680 004. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -179-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1284 OF 2019 AGAINST THE JUDGEMENT IN WP(C)42326/2018 OF HIGH COURT OF KERALA APPELLANT: M/S. NARAYANAN VYDYANATHAN CHARITABLE AND EDUCATIONAL TRUST, T.C. 15/1989 (9) NARAYANA TOWERS, VAZHUTHACAUD, THYCAUD P.O., THIRUVANANTHAPURAM 695 014, REPRESENTED BY ITS VICE CHAIRMAN M.VAIDYANATHAN. BY ADVS. S.ANIL KUMAR (TRIVANDRUM) M.RAJAGOPAL RESPONDENTS: -180- 1 STATE TAX OFFICER, OFFICE OF THE ASSISTANT COMMISSIONER WORKS CONTRACT, SGST DEPARTMENT, TAX TOWERS, KARAMANA THIRUVANANTHAPURAM 695 002. 2 THE STATE OF KERALA, REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT THIRUVANANTHAPURAM 695 001. 3 UNION OF INDIA REPRESENTED BY ITS SECRETARY DEPARTMENT

OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46 NORTH BLOCK, NEW DELHI 110 001. BY ADVS.SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL Mr.B.PRAMOD, CGC, SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -181-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1268 OF 2019 AGAINST THE JUDGEMENT IN WP(C)15484/2018 OF HIGH COURT OF KERALA APPELLANT: SHIBU AGENCIES, PALKULANGARA, THIRUVANANTHAPURAM 695 024 REPRESENTED BY ITS PROPRIETOR SHIBU B. BY ADVS. S.ANIL KUMAR (TRIVANDRUM) SRI.M.RAJAGOPAL RESPONDENTS: 1 THE STATE TAX OFFICER, SECOND CIRCLE, STATE GOODS AND SERVICES TAX DEPARTMENT, TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM 695 002 -182- 2 THE STATE OF KERALA, REPRESENTED BY THE PRINCIPAL SECRTARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM 695 001 3 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO. 46, NORTH BLOCK, NEW DELHI 110 001. BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SMT.GIRIJA.L., ADDL.CGSC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN, SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -183-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1246 OF 2019 AGAINST THE JUDGEMENT IN WP(C)32914/2018 OF HIGH COURT OF KERALA APPELLANT: RUPESH AND COMPANY KANAKALAYAM, LAKSHMINADA, KOLLAM, REPRESENTED BY ITS PARTNER, RUPESH A.S. BY ADVS. S.SANTHOSH KUMAR SMT.P.LISSY JOSE SMT.ANJANA.S.SANTHOSH RESPONDENT/:

1 THE STATE OF KERALA REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM - 695 001 -184- 2 THE UNION OF INDIA REPRESENTED BY THE SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, GOVERNMENT OF INDIA, NEW DELHI - 3 THE COMMISSIONER STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM - 695 001 4 THE STATE TAX OFFICER (ON DEPUTATIION) STATE GOODS AND SERVICE TAX DEPARTMENT, SPECIAL CIRCLE, KOLLAM, PIN - 691 002 5 THE ASSISTANT COMMISSIONER STATE GOODS AND SERVICE TAX DEPARTMENT, SPECIAL CIRCLE, KOLLAM, PIN - 691 002

BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SHRI.P.VIJAYAKUMAR, ASG OF INDIA SRI.P.R.AJITHKUMAR, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -185-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1265 OF 2019 AGAINST THE JUDGEMENT IN WP(C)25298/2018 OF HIGH COURT OF

KERALA APPELLANT: CDNS TECHNOLOGY INDIA PVT. LTD. 2MD FLOOR THOMPIL BUILDING, SASTHAMANGALAM, THIRUVANANTHAPURAM-695 010, REPRESENTED BY ITS MANAGING DIRECTOR JAYAPRAKASH K.N. BY ADVS. S.ANIL KUMAR (TRIVANDRUM) SRI.M.RAJAGOPAL RESPONDENTS: 1 STATE TAX OFFICER SGST DEPARTMENT, FIRST CIRCLE, TAX TOWERS, KARAMANA,THIRUVANANTHAPURAM-695 002. -186- 2 THE STATE OF KERALA, REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001. 3 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO 46, NORTH BLOCK, NEW DELHI- 110001. BY ADVS.SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI.C.DINESH, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -187-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1247 OF 2019 AGAINST THE JUDGEMENT IN WP(C)25677/2018 OF HIGH COURT OF KERALA APPELLANT/S: ABHAY BUSINESS CORPORATION KANYA, T.C.IV/544-1, G-3, SREEVILAS LANE, KOWDIAR, THIRUVANANTHAPURAM-695003, REPRESENTED BY ITS MANAGING DIRECTOR R.DILEEPKUMAR. BY ADVS.S.ANIL KUMAR (TRIVANDRUM) SRI.M.RAJAGOPAL RESPONDENT/S: 1 STATE TAX OFFICER SGST DEPARTMENT, FIRST CIRCLE, TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM-695002. -188- 2 THE STATE OF KERALA, REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001. 3 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM

NO.46, NORTH BLOCK, NEW DELHI- 110001. BY ADVS.SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL Mr.P.R.AJITH KUMAR, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN, SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -189-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 2431 OF 2019 AGAINST THE JUDGEMENT IN WP(C)13961/2018 OF HIGH COURT OF KERALA APPELLANT/S: M/S.SHALIMAR GRANITES, PUTHIYA ROAD, P.O., CHERUKODE, VALLAPPUZHA, PALAKKAD, REPRESENTED BY ITS MANAGING PARTNER, C.C. THOUFEEQ. BY ADVS.N.MURALEEDHARAN NAIR SMT.K.HYMAVATHY RESPONDENT/S: 1 THE STATE TAX OFFICER, STATE GOODS SERVICE TAX DEPARTMENT, PATTAMBI, PALAKKAD - 679 306. -190-

2 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KILIPALAM, KARAMANA P.O., THIRUVANANTHAPUPRAM - 695 002. 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI - 110 001.

BY SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -191-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1341 OF 2019 AGAINST THE JUDGEMENT IN WP(C)14951/2018 OF HIGH COURT OF KERALA

APPELLANT: MANGALY INDUSTRIES (P) LTD. RED HILL ESTATE, KALLEKULANGARA, PALAKKAD, REP. BY ITS MANAGING DIRECTOR, SRI.JOE.I.MANGALY, PALAKKAD-678015. BY ADVS.J.JULIAN XAVIER SRI.FIROZ K.ROBIN RESPONDENTS: 1 STATE OF KERALA, REP. BY ITS SECRETARY, TAXES DEPARTMENT, GOVT. OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM-695001. -192- 2 ASSISTANT COMMISSIONER INTELLIGENCE, SGST DEPARTMENT, BEHIND CIVIL STATION, PALAKKAD-678001. 3 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110001.

BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -193-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1525 OF 2019 AGAINST THE JUDGEMENT IN WP(C)22630/2018 OF HIGH COURT OF KERALA

APPELLANT/S: M.A.NAZZAR; AGED 52 YEARS NAAZ MALL, MAIN ROAD, KUZHALMANNAM. BY ADVS. N.MURALEEDHARAN NAIR SMT.K.HYMAVATHY RESPONDENT/S: 1 THE STATE TAX OFFICER (INVESTIGATION BRANCH)

STATE GOODS AND SERVICES TAX DEPARTMENT KERALA PALAKKAD 678 001. -194- 2 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KILLIPALAM, KARAMANA P.O., THIRUVANANTHAPURAM 695 002. 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM 695 001. 4 CENTRAL BOARD OF EXCISE AND CUSTOMS. DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI 110 001.

BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL STANDING COUNSEL(B/O), SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -195-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1572 OF 2019 AGAINST THE JUDGEMENT IN WP(C)14972/2018 OF HIGH COURT OF KERALA APPELLANT: GEORGE ALEX PROPRIETOR, KAINIKUNNEL TRADERS, MARIYAPURAM. BY ADVS. N.MURALEEDHARAN NAIR SMT.K.HYMAVATHY RESPONDENTS: 1 THE STATE TAX OFFICER, STATE GOODS AND SERVICE TAX DEPARTMENT, CHERUTHONI AT IDUKKI-685 602.

2 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KILLIPALAM, KARAMANA P.O., THIRUVANANTHAPURAM-695 002. -196- 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM-695 001. 4 THE CENTRAL BOARD OF EXCISE CUSTOMS, DEPARTMENT OF REVENUE MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110 001.

BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL STANDING COUNSEL, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -197-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1571 OF 2019 AGAINST THE JUDGEMENT IN WP(C)18131/2018 OF HIGH COURT OF KERALA

APPELLANT: K.A.CHACKO AGED 66 YEARS PROPRIETOR, MERIN FOODS, THANAKAMANI BY ADVS. N.MURALEEDHARAN NAIR SMT.K.HYMAVATHY RESPONDENTS: 1 THE STATE TAX OFFICER, STATE GOODS AND SERVICE TAX DEPARTMENT, CHERUTHONI AT IDUKKI-685602 -198- 2 THE COMMISSIONER OF STTE TAXES, TAX TOWER, KILLIPALAM, KARAMANA.P.O., THIRUVANANTHAPURAM-695002 3 SECRETARY TAXES DEPARTMENT, GOVERNMENT OF KERALA SECRETARIAT, THIRUVANANTHPAURAM-695001

4 CENTRAL BOARD OF EXCISE CUSTOMS DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110001 BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL STANDING COUNSEL(B/O) SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -199-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1537 OF 2019 AGAINST THE JUDGEMENT IN WP(C)42383/2018 OF HIGH COURT OF KERALA APPELLANT: SULAIKHA T. BISMI CHICKEN STALL, KOTTAKKAL BY ADVS. N.MURALEEDHARAN NAIR SMT.K.HYMAVATHY RESPONDENT/S: 1 THE ASSISTANT COMMISSIONER OF STATE TAX,STATE GOODS SERVICE TAX DEPARTMENT, STATE GOODS AND SERVICES TAX DEPARTMENT, KERALA, SPECIAL CIRCLE, CIVIL STATION, MALAPPURAM-676 505 -200- 2 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KILLIPALAM, KARAMAN P.O., THIRUVANANTHAPURAM-695 002 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETATIAT, THIRUVANANTHAPURAM-695 001 BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -201-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1675 OF 2019 AGAINST THE JUDGEMENT IN WP(C)14662/2018 OF HIGH COURT OF KERALA APPELLANT/S: V.K.JOY PROPRIETOR, ST. GEORGE HOLLOW BRICKS AND CEMENT PRODUCTS, KANJIKUZHY P. O., THALLAKANAM. BY ADVS. N.MURALEEDHARAN NAIR SMT.K.HYMAVATHY RESPONDENT/S:

1 THE STATE TAX OFFICER STATE GOODS AND SERVICE TAX DEPARTMENT, CHERUTHONI AT IDUKKI - 685 602. -202- 2 THE COMMISSIONER OF STATE TAXES TAX TOWER, KILLIPALAM, KARAMANA P. O., THIRUVANANTHAPURAM - 695002. 3 SECRETARY TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM - 695001. 4 CENTRAL BOARD OF EXCISE AND CUSTOMS DEPARTMENT OF

REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF KERALA, NEW DELHI - 110 001. BY ADV GOVERNMENT PLEADER(B/O) , SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC

THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -203-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1370 OF 2019 AGAINST THE JUDGEMENT IN WP(C)19221/2018 OF HIGH COURT OF KERALA APPELLANT/S: M/S.RAJUMON GRANITES, DISTRICT, REPRESENTED BY ITS MANAGING PARTNER, E.P.GOVINDANKUTTY. BY ADVS. N.MURALEEDHARAN NAIR SMT.K.HYMAVATHY RESPONDENT/S: 1 THE STATE TAX OFFICER, STATE GOODS AND SERVICE TAX DEPARTMENT, WADAKKANCHERY - 680 582. -204- 2 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KILLIPALAM, KARAMANA P.O., THIRUVANANTHAPURAM - 695 002. 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI - 110 001. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -205-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1331 OF 2019 AGAINST THE JUDGEMENT IN WP(C) 21175/2018 OF HIGH COURT OF KERALA APPELLANT: SOWPARNIKA PROJECTS AND INFRASTRUCTURES PVT. LTD. T.C. NO. V-2342 -A-26, 1ST FLOOR, GOLF LINKS ROAD, KOWDIAR GARDENS, THIRUVANANTHAPURAM, REPRESENTED BY ITS MANAGER (ACCOUNTS), AMBILI BALAKRISHNAN. BY ADVS. S.ANIL KUMAR (TRIVANDRUM) SRI.M.RAJAGOPAL RESPONDENTS: -206- 1 THE ASSISTANT COMMISSIONER (WORKS CONTRACT) 2ND FLOOR, TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM- 2 THE STATE OF KERALA, REP. BY THE PRINCIPAL SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001 3 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO. 46, NORTH BLCOK, NEW DELHI- BY ADVS. Mr.K.K.SETHUKUMAR, CGC SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -207-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1337 OF 2019 AGAINST THE JUDGEMENT IN WP(C)20138/2018 OF HIGH COURT OF KERALA APPELLANT/S: A.C.K.SONS ROCKS PROCESSING UNIT VETTILAPPARA,CHALAKUDY,THRISSUR, REPRESENTED BY ITS PROPRIETOR, A.K.CHANDRABOSE.

BY ADVS. SAIJO HASSAN, SRI.BENOJ C AUGUSTIN SRI.RAFEEK. V.K., SMT.P.PARVATHY RESPONDENT/S: 1 THE STATE TAX OFFICER STATE

GOODS AND SERVICE TAX DEPARTMENT, CHALAKUDY. -208- 2 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT,THIRUVANANTHAPURAM-695001. 3 SECRETARY,TAXES DEPARTMENT, GOVERNMENT OF KERALA,SECRETARIAT, THIRUVANANTHAPURAM-695001.

4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE,MINISTRY OF FINANCE,GOVERNMENT OF INDIA,NEW DELHI-110001. BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL STANDING COUNSEL (B/O) SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN, SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -209-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1348 OF 2019 AGAINST THE JUDGEMENT IN WP(C)13699/2019 OF HIGH COURT OF KERALA APPELLANT/S: P.T.RAJU M/S. PUKADIYIL TRADERS, PARUTHUMPARA, KUZHIMATTOM P.O., KOTTAYAM 686 533. BY ADV C.K.SREEJITH RESPONDENT/S: 1 STATE TAX OFFICER SECOND CIRCLE, SGST DEPARTMENT, KOTTAYAM 686 001. -210- 2 STATE OF KERALA, REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM 695 001. 3 UNION OF INDIA, REPRESENTED BY ITS SECRETARY DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO, 46, NORTH BLOCK, NEW DELHI 110 001. BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI.P.R.AJITHKUMAR, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN, SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE

FOLLOWING: -211-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1338 OF 2019 AGAINST THE JUDGEMENT IN WP(C)38393/2018 OF HIGH COURT OF KERALA APPELLANT: M/S.KADALTHEERAM AYURVEDIC LIFESTYLES PVT. LTD VENKULAM,EDAVA, THIRUVANANTHAPURAM,REPRESENTED BY DIRECTOR, MOHAMMED FAWZY SALAM,AGED 49 YEARS,S/O LATE ABDUL SALAM.

BY ADV A.AHZAR RESPONDENTS: 1 THE ASSISTANT COMMISSIONER OFFICE OF THE ASSISTANT COMMISSIONER(ASSESSMENT),COMMERCIAL TAXES,SPECIAL CIRCLE-1,TRIVANDRUM-695001. -212- 2 THE COMMISSIONER DEPARTMENT OF COMMERCIAL TAXES, TAX TOWER,KILLIPALAM,KARAMANA.P.O, THIRUVANANTHAPURAM-695002. 3 SECRETARY,TAXES DEPARTMENT, GOVERNMENT OF KERALA,SECRETARIAT, THIRUVANANTHAPURAM-695001.

4 THE STATE TAX OFFICER(LUXURY TAXES), OFFICE OF THE DEPUTY COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT,THIRUVANANTHAPURAM DISTRICT-695001. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -213-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY

OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1353 OF 2019 AGAINST THE JUDGEMENT IN WP(C)20730/2018 OF HIGH COURT OF KERALA APPELLANT/S: M/S.ADALTHEERAM AYURVEDIC BEACH RESORT VENKULAM, EDAVA,TRIVANDRUM, REPRESENTED BY DIRECTOR, MOHAMMED FAWZY SALAM, AGED 49 YEARS, S/O. LATE ABDUL SALAM BY ADV A.AHZAR RESPONDENT/S: 1 THE ASSISTANT COMMISSIONER, OFFICE OF THE ASSISTANT COMMISSIONER (ASSESSMENT) COMMERCIAL TAXES, SPECIAL CIRCLE-I, TRIVANDRUM-695 001 -214- 2 THE COMMISSIONER, DEPARTMENT OF COMMERCIAL TAXES, TAX TOWER, KILLIPALAM, KARAMANA P.O., THIRUVANANTHAPURAM-695 002 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM-695 001 4 THE STATE TAX OFFICER (LUXURY TAXES) OFFICE OF THE DEPUTY COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM DISTRICT- BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -215-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1418 OF 2019 AGAINST THE JUDGEMENT IN WP(C)36597/2018 OF HIGH COURT OF KERALA APPELLANT: K.T.MANOJKUMAR AGED 52 YEARS S/O. K. P. THANKAPPAN, PROPRIETOR, HOTEL GAYATHRI GRAND, OPPOSITE GOVT. HOSPITAL, CHERUPULASSERY, PALAKKAD. BY ADVS. HARISANKAR V. MENON SMT.MEERA V.MENON RESPONDENTS: 1 THE STATE TAX OFFICER (IB) STATE GST DEPARTMENT, PALAKKAD - 678 101. -216- 2 THE COMMISSIONER STATE GST DEPARTMENT, THIRUVANANTHAPURAM - 695 001. 3 SECRETARY STATE GST DEPARTMENT, GOVERNMENT OF KERALA,

SECRETARIAT, THIRUVANANTHAPURAM - 695 001. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -217-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1417 OF 2019 AGAINST THE JUDGEMENT IN WP(C)37475/2018 OF HIGH COURT OF KERALA APPELLANT: K.T.MANOJKUMAR AGED 52 YEARS S/O.K.P.THANKAPPAN, PROPRIETOR, HOTEL GAYATHRI GRAND, OPP.GOVT.HOSPITAL, CHERPULASSERY, PALAKKAD. BY ADVS. HARISANKAR V. MENON SMT.MEERA V.MENON RESPONDENTS: 1 THE STATE TAX OFFICER (IB) STATE GST DEPARTMENT, PALAKKAD-678 101. -218- 2 THE COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, THIRUVANANTHAPURAM-695 002. 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM-695 001. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -219-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1372 OF 2019 AGAINST THE JUDGEMENT IN WP(C)14607/2018 OF HIGH COURT OF

KERALA APPELLANT: M.J.AUTOMATION 682304,REPRESENTED BY ANNIE JOSEPH,PROPRIETOR,M/S.M.J.AUTOMATION. THIRUVANANTHAPURAM BY ADVS. K.M.CHERIAN P.M.GIRIJAVALLABHAN RESPONDENTS:

1 THE COMMERCIAL TAX OFFICER STATE GST DEPARMENT,IST CIRCLE,THRIPUNITHURA,KOCHI- 682031. THIRUVANANTHAPURAM -220- 2 THE COMMISSIONER, DEPARTMENT OF STATE GOODS AND SERVICES TAX,KARAMANA,THIRUVANANTHAPURAM-695002. 3 THE STATE OF KERALA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES,SECRETARIAT, THIRUVANANTHAPURAM-695001. 4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE,MINISTRY OF FINANCE,GOVERNMENT OF INDIA,NEW DELHI-110001.

BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI.P.R.SREEJITH, SC, CENTRAL BOARD OF EXCISE AND CUSTOMS SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN, SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -221-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1490 OF 2019 AGAINST THE JUDGEMENT IN WP(C)15996/2018 OF HIGH COURT OF KERALA

APPELLANT: M/S.WELCARE HOSPITAL WELCARE JUNCTION, SHORNUR ROAD, PALLIPPURAM.P.O, PALAKKAD-678006 REP. BY ITS MANAGING DIRECTOR, A.V.MANAF BY ADV J.JULIAN XAVIER RESPONDENTS: 1 COMMERCIAL TAX OFFICER(LUXURY TAX) OFFICE OF TH DEPUTY COMMISSIONER, COMMERCIAL TAXES, PALAKKAD-673001 2 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KILLIPALAM,

KARAMANA.P.O, THIRUVANANTHAPURAM-695002 -222- 3 SECRETARY TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM-695001 4 CENTRAL BOARD OF EXCISE AND CUSTOMS DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110001

BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL STANDING COUNSEL(B/O) SRI P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -223-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1498 OF 2019 AGAINST THE JUDGEMENT IN WP(C)39938/2018 OF HIGH COURT OF KERALA APPELLANTS: ATLAS HOLIDAY PRIVATE LIMITED ATLAS AIRPORT HOTEL, APPARTMENT ATLAS GOLD TOWNSHIP, CELESTIAL PARK XIV/188A, 193, NAYYATHODU, NEDUMNASSERY ERNAKULAM-683572 REPRESENTED BY ITS GENERAL MANAGER JOSE VARGHESE

BY ADVS. DR.K.P.PRADEEP SRI.SANAND RAMAKRISHNAN SMT.NEENA ARIMBOOR, SRI.T.T.BIJU SMT.ANJANA KANNATH RESPONDENTS: -224- 1 STATE OF KERALA REPRESENTED BY ITS SECRETARY(TAXES), GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001 2 COMMISSIONER OF KERALA STATE GST KERALA STATE GST DEPARTMENT TAX TOWERS, KILLIPALAM, KARAMANA.P.O. THIRUVANANTHAPURAM-695002

3 STATE TAX OFFICER/LUXURY TAX OFFICER DEPARTMENT OF COMMERCIAL TAXES/KERALA STATE GOODS AND SERVICE ATX OFFICE OF THE DEPUTY COMMISSIONER MATTANCHERY, ERNAKULAM-682002 4

GOODS AND SERVICE TAX COUNCIL GOVERNMENT OF INDIA OFFICE OF THE GST COUNCIL SECRETARIAT 5TH FLOOR, TOWER II, JEEVAN BHARTI BUILDING, JANAPATH ROAD, CONNAUGHT PLACE, NEW DELHI-110001 REPRESENTED BY ITS ADDITIONAL SECRETARY BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -225-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1516 OF 2019 AGAINST THE JUDGEMENT IN WP(C)22508/2018 OF HIGH COURT OF KERALA

APPELLANT: ABRAHAM VARGHESE AGED 57 YEARS S/O. (LATE) K.V.VARKEY, PROPRIETOR, M/S. RONY TIMBERS, POOZHIKKADU, PANDALAM, PATHANAMTHITTA-689 512. BY ADVS. ASWIN GOPAKUMAR SRI.ANWIN GOPAKUMAR, SMT.KALA G.NAMBIAR SRI.K.AMAL NATH NAIK, SRI.RENOY VINCENT SRI.NIRANJAN SUDHIR RESPONDENTS: -226- 1 STATE OF KERALA REPRESENTED BY ITS SECRETARY (TAXES), GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001. 2 THE STATE TAX OFFICER-1 STATE GOODS AND SERVICES TAX DEPARTMENT, ADOOR, PATHANAMTHITTA-689 645. 3 THE STATE TAX OFFICER (INTELLIGENCE SQUAD NO.1) STATE GOODS AND SERVICES TAX DEPARTMENT, PATHANAMTHITTA-689 645. 4 THE ASSISTANT COMMISSIONER OF STATE TAX STATE GOODS AND SERVICES TAX DEPARTMENT, KOZHENCHERRY, PATHANAMTHITTA-689 645. BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN

THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -227-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1505 OF 2019 AGAINST THE JUDGEMENT IN WP(C)29132/2018 OF HIGH COURT OF KERALA

APPELLANT/S: M.A.ASHRAF, AGED 53 YEARS PROPRIETOR,M/S. SHANGRI-LA TRADING AND MARKETING KAIPARAMBU, THRISSUR 680 546 BY ADV P.N.DAMODARAN NAMBOODIRI RESPONDENT/S: 1 THE AGRI.INCOME TAX OFFICER/COMMERCIAL TAX OFFICER, DEPT. OF COMMERCIAL TAXES, POOTHOLE, THRISSUR 680 004 2 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KILLIPALAM, KARAMANA P.O, THIRUVANANTHAPURAM 695 002 -228- 3 THE SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM 695 001 4 THE CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI 110 001

BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -229-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1518 OF 2019

AGAINST THE JUDGEMENT IN WP(C)18038/2018 OF HIGH COURT OF KERALA APPELLANT/S: M/S SYLCON, DOOR NO. 40/562, M.G. ROAD, KOCHI, REPRESENTED BY ITS PARTNER, MR. SHIRAZ K.V, AGED 44, S/O. K. HAMZOO. BY ADVS. PRAVEEN K. JOY; SRI.E.S.SANEEJ SRI.M.P.UNNIKRISHNAN; SMT.M.K.SAMYUKTHA SRI.N.ABHILASH; SMT.M.R.ESHRATH BAI SMT.BEENA JOSEPH; SMT.SREELEKHA. P

RESPONDENT/S: 1 STATE OF KERALA REPRESENTED BY CHIEF SECRETARY TO GOVERNMENT, SECRETARIAT, THIRUVANANTHAPURAM-695001 -230- 2 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT OF REVENUE AND FINANCE, NEW DELHI-110 001. 3 COMMISSIONER, STATE GOODS AND SERVICE DEPARTMENT, TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM-695 001.

4 COMMERCIAL TAX OFFICER, KVAT CIRCLE IV, DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM-682 015 5 INSPECTING ASSISTANT COMMISSIONER, RECOVERY COMMERCIAL TAXES, ERNAKULAM-682 015 BY ADV SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -231-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1513 OF 2019 AGAINST THE JUDGEMENT IN WP(C)17709/2018 OF HIGH COURT OF KERALA

APPELLANT: K.V.SHIRAZ, AGED 47 YEARS S/O.K.HAMZOO, PROPRIETOR, NEHA LEATHER, PKV BUILDING, DOOR NO.40/1488, 1ST FLOOR, MARKET ROAD, ERNAKULAM. BY ADV PRAVEEN K. JOY RESPONDENTS: 1 STATE OF

KERALA, REPRESENTED BY CHIEF SECRETARY TO GOVERNMENT, SECRETARIAT, THIRUVANANTHAPURAM- 695001. -232- 2 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT OF REVENUE AND FINANCE, NEW DELHI- 110001. 3 COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM- 695001. 4 ASSISTANT COMMISSIONER, SPECIAL CIRCLE II, STATE GOODS AND SERVICE TAX DEPARTMENT, ERNAKULAM-682015.

BY ADVS.SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SMT.VANDANA P., CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN, SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -233-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1539 OF 2019 AGAINST THE JUDGEMENT IN WP(C)415/2019 OF HIGH COURT OF KERALA

APPELLANT/S: SYLCON RETAIL VENTURE NEAR PAICO, M G ROAD, KOCHI REPRESENTED BY ITS MANAGING PARTNER, MR.SHIRAZ K V, AGED 44, S/O.K HAMZOO BY ADV PRAVEEN K. JOY RESPONDENT/S: 1 STATE OF KERALA REPRESENTED BY CHIEF SECRETARY TO GOVERNMENT, SECRETARIAT, THIRUVANANTHAPURAM-695001 -234- 2 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT OF REVENUE AND FINANCE, NEW DELHI-110001 3 COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, TAX TOWERS, KARAMANA, THIRUVANANTHAURAM-695001

4 INTELLIKGENCE OFFICER(IB) DEPARTMENT OF COMMERCIAL TAXES, EDAPALLY, ERNAKULAM- 682024. 5 STATE ASSISTANT COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, KAKKANAD-682030, BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI.P.R.AJITHKUMAR, GOVT. PLEADER(B/O) SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN, SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -235-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1541 OF 2019 AGAINST THE JUDGEMENT IN WP(C)35879/2018 OF HIGH COURT OF KERALA

APPELLANT: SYLCON RETAIL VENTURE NEAR PAICO,M G ROAD,KOCHI,REPRESENTED BY ITS MANAGING PARTNER,MR.SHIRAZ.K.V,AGED 44,S/O K HAMZOO. BY ADV PRAVEEN K. JOY RESPONDENTS: 1 STATE OF KERALA REPRESENTED BY CHIEF SECRETARY TO GOVERNMENT,SECRETARIAT,THIRUVANANTHAPURAM-695001. -236- 2 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT OF REVENUE AND FINANCE, NEW DELHI-110001. 3 COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, TAX TOWERS,KARAMANA,THIRUVANANTHAPURAM-695001. 4 STATE TAX OFFICER, KVAT CIRCLE III,STATE GOODS AND SERVICE TAX DEPARTMENT,ERNAKULAM-682015.

BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI.P.R.AJITHKUMAR SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND

CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -237-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1526 OF 2019 AGAINST THE JUDGEMENT IN WP(C)18753/2018 OF HIGH COURT OF KERALA

APPELLANT/S: VADAKKANCHERY TRADING COMPANY MASJID ROAD, BIG BAZAR, PALAKKAD REPRESENTED BY ITS MANAGING PARTNER JALALUDHEEN R.S. BY ADVS. K.P.PRADEEP SRI.SANAND RAMAKRISHNAN, SMT.NEENA ARIMBOOR SRI.T.T.BIJU, SRI.K.P.KESAVAN NAIR SMT.T.THASMI RESPONDENT/S: 1 THE STATE OF KERALA REPRESENTED BY ITS SECRETARY (TAXES), GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, 695 001. -238- 2 THE COMMERCIAL TAX OFFICE, 1ST CIRCLE DEPARTMENT OF COMMERCIAL TAXES, CIVIL STATION, PALAKKAD. 3 COMMISSIONER OF KERALA STATE GST KERALA, STATE GST DEPARTMENT, TAX TOWERS, KILLIPALAM, KARAMANA P.O., THIRUVANANTHAPURAM .

4 GOODS AND SERVICE TAX COUNCIL GOVERNMENT OF INDIA, OFFICE OF THE GST COUNCIL SECRETARIAT 5TH FLOOR, TOWER II, JEEVAN BHARTI BUILDING, JANPATH ROAD, CONNAUGHT PLACE, NEW DELHI 110 001, REPRESENTED BY ITS ADDITIONAL SECRETARY. BY ADVS.SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI.P.R.AJITHKUMAR, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -239-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1538 OF 2019 AGAINST THE JUDGEMENT IN WP(C)41995/2018 OF HIGH COURT OF KERALA

APPELLANT/S: SYLCON RETAIL VENTURE NEAR PAICO, MG ROAD, KOCHI, REPRESENTED BY ITS MANAGING PARTNER, MR.SHIRAZ KV AGED 44, S/O. K HAMZOO BY ADV PRAVEEN K. JOY RESPONDENT/S: 1 STATE OF KERALA REPRESENTED BY CHIEF SECRETARIAT TO GOVERNMENT , SECRETARIAT, THIRUVANANTHAPURAM-695001 -240- 2 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT OF REVENUE AND FINANCE, NEW DELHI-110001 3 COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM-695001 4 STATE TAX OFFICER, KVAT CIRCLE III, STATE GOODS AND SERVICE TAX DEPARTMENT, ERNAKULAM-682015

BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI.P.R.AJITHKUMAR SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -241-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1604 OF 2019 AGAINST THE JUDGEMENT IN WP(C)18040/2018 OF HIGH COURT OF KERALA

APPELLANT/S: MR.SHIRAZ K.V. AGED 44 YEARS S/O.K.HAMZOO, PROPRIETOR, NEHA LEATHER, PKV BUILDING, DOOR NO.40/1468, 1ST

FLOOR, MARKET ROAD, ERNAKULAM. BY ADV PRAVEEN K. JOY RESPONDENT/S: 1 STATE OF KERALA REPRESENTED BY CHIEF SECRETARY TO GOVERNMENT, SECRETARIAT, THIRUVANANTHAPURAM-695 001. -242- 2 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT OF REVENUE AND FINANCE, NEW DELHI-110 001. 3 COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM-695 001. 4 COMMERCIAL TAX OFFICER/STATE TAX OFFICER, KVAT CIRCLE TAXES, ERNAKULAM-682 015. 5 ASSISTANT COMMISSIONER, SPECIAL CIRCLE II, STATE GOODS AND SERVICE TAX DEPARTMENT, ERNAKULAM-682 015.

6 INSPECTING ASSISTANT COMMISSIONER(RECOVERY), COMMERCIAL TAXES, KAKKANAD-682 030. SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -243-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1586 OF 2019 AGAINST THE JUDGEMENT IN WP(C)18047/2018 OF HIGH COURT OF KERALA APPELLANT: ZAIN SHOES DOOR NO. 40/8150, QUEEN TOWER, NARAKATHARA ROAD, ERNAKULAM, REPRESENTED BY ITS MANAGING PARTNER MR. SHIRAZ K.V, AGED 44, S/O. K. HAMZOO.

BY ADV PRAVEEN K. JOY RESPONDENTS: 1 STATE OF KERALA REPRESENTED BY CHIEF SECRETARY TO GOVERNMENT, SECRETARIAT, THIRUVANANTHAPURAM-695 001. -244- 2 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT OF REVENUE AND FINANCE, NEW DELHI-110 001. 3 COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM-695

001.

4 COMMERCIAL TAX OFFICER/STATE TAX OFFICER, KVAT CIRCLE TAXES, ERNAKULAM-682 -682 015. 5 INTELLIGENCE OFFICER (IB), DEPARTMENT OF COMMERCIAL TAXES, EDAPPALLY, KOCHI-682 024. 6 INSPECTING ASSISTANT COMMISSIONER (RECOVERY) COMMERCIAL TAXES, KAKKANAD-682 030 BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL ASG(B/O) P.VANDANA, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN, SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -245-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1575 OF 2019 AGAINST THE JUDGEMENT IN WP(C)18039/2018 OF HIGH COURT OF KERALA

APPELLANT: K.V.SHIRAZ AGED 47 YEARS S/O K HAMZOO, PROPRIETOR, NEHA LEATHER, PKV BUILDING, DOOR NO.40/1488, 1ST FLOOR, MARKET ROAD, ERNAKULAM BY ADVS. PRAVEEN K. JOY SRI.E.S.SANEEJ RESPONDENTS: 1 STATE OF KERALA REPRESENTED BY CHIEF SECRETARY TO GOVERNMENT, SECRETARIAT, THIRUVANANTHAPURAM - 695 001 -246- 2 UNION OF INDIA REPRESENTED BY SECRETARY TO GOVERNMENT OF REVENUE AND FINANCE, NEW DELHI - 110 001. 3 COMMISSIONER STATE GOODS AND SERVICE TAX DEPARTMENT, TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM - 695 001

4 INTELLIGENCE OFFICER (IB) OFFICE OF THE DEPUTY COMMISSIONER (INTELLIGENCE), STATE GOODS AND SERVICE TAX DEPARTMENT, DEPARTMENT OF COMMERCIAL TAXES, EDAPALLY, ERNAKULAM - 682 024

5 INSPECTING ASSISTANT COMMISSIONER RECOVERY COMMERCIAL TAXES, ERNAKULAM - 682 015 BY ADVS. SRI.K.K.RAVINDRANATH, ADDL.ADVOCATE GENERAL SRI.P.R.AJITHKUMAR SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -247-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1600 OF 2019 AGAINST THE JUDGEMENT IN WP(C)18191/2018 OF HIGH COURT OF KERALA APPELLANT: JOS ISSAC PUTHENPARAMBIL HOUSE, SANTHIGIRI, CHAKKUPALLAM, IDUKKI- 685 559. BY ADV P.N.DAMODARAN NAMBOODIRI RESPONDENTS: 1 THE STATE TAX OFFICER(INT) SQUAD NO.VI, DEPARTMENT OF COMMERCIAL TAXES, IDUKKI AT KUMILY-685 509. -248- 2 THE COMMISSIONER OF STATE TAXES TAX TOWER, KILLIPALAM, KARAMANA P.O., THIRUVANANTHAPURAM-695 002. 3 THE SECRETARY TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM-695 001. 4 THE CENTRAL BOARD OF EXCISE AND CUSTOMS DEPARTMENT OF REVENUE, MINISTRY OF FINANCE. GOVERNMENT OF INDIA, NEW DELHI-110 001. SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -249-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY

OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1620 OF 2019 AGAINST THE JUDGEMENT IN WP(C)147/2019 OF HIGH COURT OF KERALA

APPELLANT/S: SYLCON RETAIL VENTURE NEAR PAICO, M.G ROAD, KOCHI, REPRESENTED BY ITS MANAGER, PARTNER, MR. SHIRAZ K.V, AGED 44, S/O. K. HAMZOO. BY ADV PRAVEEN K. JOY RESPONDENT/S: 1 STATE OF KERALA REPRESENTED BY CHIEF SECRETARY TO GOVERNMENT, SECRETARIAT, THIRUVANANTHAPURAM-695001. -250- 2 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT OF REVENUE AND FINANCE, NEW DELHI-110001. 3 COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM-695001.

4 COMMERCIAL TAX OFFICER/STATE TAX OFFICER, KVAT CIRCLE, III TAXES, ERNAKULAM-682015. 5 INSPECTING ASSISTANT COMMISSIONER(RECOVERY) COMMERCIAL TAXES, KAKKANAD-682030. BY ADVS. SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -251-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1981 OF 2019 AGAINST THE JUDGEMENT IN WP(C)22557/2018 OF HIGH COURT OF KERALA

APPELLANT/S: SUDHEER.V.K AGED 43 YEARS LAKSHMI JEWELLERY WORKS, VI/301/2, NEHRU NAGAR, KAIRALI ROAD, KURIACHIRA, THRISSUR-680006. BY ADVS. HARISANKAR V. MENON SMT.MEERA V.MENON RESPONDENT/S: 1 THE STATE TAX OFFICER, SQUAD NO.II, DEPARTMENT OF GOODS AND SERVICE TAX, POOTHOLE.P.O., THRISSUR-680004. -252- 2

THE STATE TAX OFFICER, IVTH CIRCLE, STATE GOODS AND SERVICE TAX DEPARTMENT, POOTHOLE.P.O., THRISSUR-680004. 3 THE STATE OF KERALA, REPRESENTED BY ITS SECRETARY TO TAXES, GOVT. SECRETARIAT, THIRUVANANTHAPURAM-695002. 4 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI-110001. 5 THE UNION OF INDIA, REPRESENTED BY ITS PRINCIPAL SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI- 110001.

6 THE TAHSILDAR, (REVENUE RECOVERY), TALUK OFFICE, THRISSUR-680001. BY SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -253-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1631 OF 2019 AGAINST THE JUDGEMENT IN WP(C)32363/2018 OF HIGH COURT OF KERALA APPELLANT/S: ISD SENIOR SECONDARY SCHOOL, MAIN ROAD, PAYYANNUR, REP.BY ITS MANAGER MANI SUBRAMANIAN, AGED 67 YEARS, S/O. UMA MAHESWARA IYYER, ISD ENGLISH SCHOOL, PAYYANNUR, KANNUR DIST

BY ADV C.K.SREEJITH RESPONDENT/S: 1 STATE TAX OFFICER(INVESTIGATION BRANCH), STATE GOODS AND SERVICE TAX DEPARTMENT, KANNUR DIST- 2 STATE TAX OFFICER, STATE GOODS AND SERVICE TAX DEPARTMENT, PAYYANNUR, KANNUR DIST-670 141 -254- 3 THE DEPUTY COMMISSIONER STATE GOODS AND SERVICE TAX DEPARTMENT, KANNUR DIST-670 4 INSPECTING ASSISTANT COMMISSIONER (IB) STATE GOODS AND SERVICE TAX DEPARTMENT,

KOZHIKODE,-673

5 STATE OF KERALA, REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVT. SECRETARIAT, THIRUVANANTHAPURAM-695 001 6 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,ROOM NO.46, NORTH BLOCK, NEW DELHI- BY ADVS. GOVT. PLEADER (B/O) SRI.P.R.AJITHKUMAR, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC

THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -255-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1663 OF 2019 AGAINST THE JUDGEMENT IN WP(C)25699/2018 OF HIGH COURT OF KERALA APPELLANT: PRADEEP.M.K. PROPRIETOR, M.K.RUBBERS, KP2/480, MANALATHODI BUILDING, CHERYA, PALAKKAD BY ADVS. N.MURALEEDHARAN NAIR SMT.K.HYMAVATHY RESPONDENTS: 1 THE STATE TAX OFFICER STATE GOODS AND SERVICE TAX DEPARTMENT KERALA, FIRST CIRCLE, PALAKKAD-678001 -256- 2 THE COMMISSIONER OF STATE TAXES TAX TOWER, KILLIPALAM, KARAMANA.P.O., THIRUVANANTHAPURAM-695002 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM-695001 4 THE CENTAL BOARD OF EXCISE CUSTOMS, DEPARTMENT OF REVENUE MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110001 BY ADV SMT.SHEELA DEVI.I., SC, CENTRAL BOARD OF EXCISE AND CUSTOMS SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED

CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -257-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1710 OF 2019 AGAINST THE JUDGEMENT IN WP(C)20233/2018 OF HIGH COURT OF KERALA APPELLANT/S: M/S. BPM ENTERPRISES PERUMBAVOOR-683 553, ERNAKULAM DISTRICT, REPRESENTED BY ITS MANAGING PARTNER, SRI. P.M. MATHAI. BY ADV TOMSON T.EMMANUEL RESPONDENT/S: 1 STATE TAX OFFICER FORMERLY COMMERCIAL TAX OFFICER, STATE GOODS AND SERVICES TAX DEPARTMENT, 1ST CIRCLE, MINI CIVIL STATION, PERUMBAVOOR-633 542. -258-

2 THE COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, TAX TOWER, KARAMANA P.O, THIRUVANANTHAPURAM-695 002 3 STATE OF KERALA, REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM-695 001 4 CENTRAL BOARD OF EXCISE AND CUSTOMS. DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110 001

5 ASSISTANT COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, MATTANCHERY, COCHIN-682 002 SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -259-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1922 OF 2019

AGAINST THE JUDGEMENT IN WP(C)15447/2018 OF HIGH COURT OF KERALA APPELLANT: M/S. PERINTHALMANNA GOLD LLP CALICUT ROAD ANGADIPPURAM, PERINTHALMANNA, MALAPPURAM 679321, REPRESENTED BY ITS DESIGNATED PARTNER IBRAHIMIKUTTY PALASSERY

BY ADVS. P.RAGHUNATH SRI..PREMJITH NAGENDRAN RESPONDENTS: 1 STATE TAX OFFICER-2 DEPT. OF STATE GOODS AND SERVICE TAXES, PERINTALMANNA - 679322. -260- 2 THE COMMISSIONER STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM - 695 001. 3 SECRETARY TAXES DEPARTMENT, GOVERNMENT OF KERALA, THIRUVANANTHAPURAM - 695 001.

4 CENTRAL BOARD OF EXCISE AND CUSTOMS DEPT. OF REVENUE, MINISTRY OF FINANCE, GOVT. OF INDIA, NEW DELHI - 110 001. BY ADV GOVERNMENT PLEADER(B/O) SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -261-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1713 OF 2019 AGAINST THE JUDGEMENT IN WP(C)37602/2018 OF HIGH COURT OF KERALA APPELLANT/S: ANAPPARA KARINKALLU THOZHILLI SAHAYA CO-OPERATIVE SOCIETY LTD.IX/350, P.O.RAMAVARMAPURAM, ANAPPARA, THRISSUR-680 631, REPRESENTED BY ITS SECRETARY SMT.RADHIKA.M.V.

BY ADV TOMSON T.EMMANUEL RESPONDENT/S: 1 STATE TAX OFFICER FORMERLY INTELLIGENCE OFFICER(IB), STATE GOODS AND SERVICES TAX DEPARTMENT, PUTHOL, THRISSUR-680 004. -262- 2 STATE TAX

OFFICER, FORMERLY COMMERCIAL TAX OFFICER, STATE GOODS AND SERVICES TAX DEPARTMENT, 2ND CIRCLE, PUTHOL, THRISSUR-680 004. 3 THE COMMISSIONER OF STATE TAX, STATE GOODS AND SERVICES TAX DEPARTMENT, TAX TOWER, KARAMANA P.O., THIRUVANANTHAPURAM-695 022. 4 STATE OF KERALA, REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM-695 001. 5 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110 001. 6 ASSISTANT COMMISSIONER, FORMERLY INSPECTING ASSISTANT COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, PUTHOL, THRISSUR-680 004.

SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -263-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1741 OF 2019 AGAINST THE JUDGEMENT IN WP(C)26258/2018 OF HIGH COURT OF KERALA

APPELLANT: GEORGE JOSHUA AUTHORIZED PERSON, M/S STAT ONE IT SOLUTIONS INDIA PVT.LTD, T.C NO 26/319(1), THEKKUMMOODU, VANCHIYOOR, THIRUVANANTHAPURAM. BY ADV C.K.SREEJITH RESPONDENTS: 1 STATE TAX OFFICER 1ST CIRCLE, STATE GST DEPARTMENT, TAX TOWERS, KILLIPPALOM, TRIVANDRUM-695 002. -264- 2 STATE OF KERALA, REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVT.SECRETARIAT, THIRUVANANTHAPURAM-695 001. 3 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, DEPARTMENT

OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI- 110001. BY ADV SRI.P.R.AJITHKUMAR SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC

THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -265-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1802 OF 2019 AGAINST THE JUDGEMENT IN WP(C)23222/2018 OF HIGH COURT OF KERALA APPELLANT/S: JOMOL M/S.REJI TRADERS, 314/II, CHENTHAMANGALAM GOTHURUTH P.O., NORTH PARUR, ERNAKULAM DISTRICT-683516. BY ADVS. G.HARIHARAN SRI.PRAVEEN.H. RESPONDENT/S: 1 THE STATE TAX OFFICER STATE GOODS AND SERVICE TAX DEPARTMENT, NORTH PARUR, ERNAKULAM DISTRICT-683513. -266- 2 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM-695001. 3 THE SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM-695001. 4 THE CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110001. SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -267-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY

OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 2047 OF 2019 AGAINST THE JUDGEMENT IN WP(C)15461/2018 OF HIGH COURT OF KERALA APPELLANT/S: ANSARI HARDWARE, MUKKOM MAIN ROAD, MUKKOM, KOZHIKODE-673602, REPRESENTED BY ITS MANAGING PARTNER MOHAMMED HAJI. BY ADVS. PREMJIT NAGENDRAN SRI.P.RAGHUNATH RESPONDENT/S: 1 STATE TAX OFFICER, 4TH CIRCLE, DEPARTMENT OF STATE GOODS AND SERVICE TAXES, KOZHIKODE-673006. -268- 2 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM-695001. 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM.-695001. 4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPT. OF REVENUE, MINISTRY OF FINANCE, GOVT. OF INDIA, NEW DELHI 110 001. SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -269-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1835 OF 2019 AGAINST THE JUDGEMENT IN WP(C)18150/2018 OF HIGH COURT OF KERALA APPELLANT: M/S.VASANTHAM WEDDING CASTLE NEAR K.S.R.T.C., PERINTHALMANNA, REPRESENTED BY ITS MANAGING PARTNER, ABDUL BARI.V.

BY ADVS. HARISANKAR V. MENON SMT.MEERA V.MENON RESPONDENTS: 1 THE STATE TAX OFFICER-2 STATE GOODS AND SERVICES TAX DEPARTMENT, PERINTHALMANNA-679 322. -270- 2 THE COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, THIRUVANANTHAPURAM-695 001. 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM-695

001.

4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110 001. BY ADV GOVT. PLEADER(B/O) SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -271-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1853 OF 2019 AGAINST THE JUDGEMENT IN WP(C)34090/2018 OF HIGH COURT OF KERALA

APPELLANT/S: LAILA KURIEN, AGED 55 YEARS AUTHORIZED PERSON, M/S. HEVEA RUBBER TECHNOLOGIES PVT. LTD., POOVANTHURUTHU P.O., KOTTAYAM 686 012. BY ADV C.K.SREEJITH RESPONDENT/S: 1 ASSISTANT COMMISSIONER (ASSESSMENT), STATE GOODS AND SERVICE TAX. SPECIAL CIRCLE, KOTTAYAM 686 001. 2 STATE OF KERALA, REPRESENTED BY SECRETARY TO GOVERNMENT , TAXES DEPARTMENT, GOVT. SECRETARIAT, THIRUVANANTHAPURAM 695 001. -272- 3 UNION OF INDIA, REPRESENTED BY ITS SECRETARY DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO. 46, NORTH BLOCK, NEW DELHI 110 001.

BY ADV SRI.P.R.AJITHKUMAR SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -273-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 2261 OF 2019 AGAINST THE JUDGEMENT IN WP(C)25506/2018 OF HIGH COURT OF KERALA APPELLANT/S: NAROTHUNGAL BAVA BAJIL AGED 81 YEARS RAJA MARKETING ,KUNNAMPURAM JUNCTION, FORT KOCHI, ERNAKULAM-682 001, REPRESENTED BY ITS POWER OF ATTORNEY HOLDER SHRI. NAROTHUNGAL HYDER BAVA BY ADVS. ASWIN GOPAKUMAR SRI.RENOY VINCENT SRI.NIRANJAN SUDHIR RESPONDENT/S: -274- 1 STATE OF KERALA REPRESENTED BY ITS SECRETARY (TAXES), GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001 2 THE STATE TAX OFFICER-I FIRST CIRCLE, MATTANCHERRY, ERNAKULAM-682 002 SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -275-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 2274 OF 2019 AGAINST THE JUDGEMENT IN WP(C)25536/2018 OF HIGH COURT OF KERALA APPELLANT/S: NAROTHUNGAL BAVA BAJIL, AGED 81 YEARS RAJA MARKETING, KUNNAMPURAM JUNCTION, FORT KOCHI, ERNAKULAM 682 001, REPRESENTED BY ITS POWER OF ATTORNEY HOLDER SHRI NAROTHUNGAL HYDER BAVA BY ADVS. ASWIN GOPAKUMAR SRI.ANWIN GOPAKUMAR SRI.RENOY VINCENT SRI.NIRANJAN SUDHIR RESPONDENT/S: -276- 1 STATE OF KERALA, REPRESENTED BY ITS SECRETARY (TAXES) GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM 695 001 2 THE STATE TAX OFFICER-1 FIRST

CIRCLE , MATTANCHERRY, ERNAKULAM 682 002 SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -277-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1908 OF 2019 AGAINST THE JUDGEMENT IN WP(C)34751/2018 OF HIGH COURT OF KERALA APPELLANT/S: M/S. AGASTHYACODE RUBBER TRADERS, AGASTHICODE, ANCHAL KOLLAM DISTRICT, REPRESENTED BY ITS PARTNER BIJULAL M.S. BY ADV PRAVEEN K. JOY RESPONDENT/S: 1 THE COMMISSIONER OF STATE GOODS AND SERVICE TAX DEPARTMENT, KERALA, TAX TOWERS, KILLIPPALAM, KARAMANA, THIRUVANANTHAPURAM, PIN CODE- 695001. -278- 2 STATE OF KERALA, REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAX DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM- 695001. 3 THE ASSISTANT COMMISSIONER (ASSESSMENT), SPECIAL CIRCLE, KOTTARAKKARA, STATE GOODS AND SERVICE TAX DEPARTMENT, KOLLAM DISTRICT, PIN CODE- 691506. 4 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT OF REVENUE AND FINANCE DEPARTMENT (FINANCE), CENTRAL SECRETARIAT, NEW DELHI- 110001. BY ADV SRI.P.R.AJITHKUMAR SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -279-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1903 OF 2019 AGAINST THE JUDGEMENT IN WP(C)42147/2018 OF HIGH COURT OF KERALA APPELLANT: SAMPATH KUMAR AGED 48 YEARS S/O. S.V.SUBRAMANIA IYER, PROPRIETOR, M/S. GANESH AGENCIES, 12/994 (37), N.K.S. TOWER, G.B.ROAD, PALAKKAD. BY ADVS. HARISANKAR V. MENON SMT.MEERA V.MENON RESPONDENTS: 1 THE STATE TAX OFFICER, STATE GOODS AND SERVICES TAX DEPARTMENT, FIRST CIRCLE, PALAKKAD-678 001. -280-

2 THE COMMISSIONER STATE GOODS AND SERVICES TAX DEPARTMENT, THIRUVANANTHAPURAM-695 001. 3 SECRETARY TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM-695 001. SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -281-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1902 OF 2019 AGAINST THE JUDGEMENT IN WP(C)33427/2018 OF HIGH COURT OF KERALA APPELLANT: M/S.SMS RUBBERS KADAKKAL, KOLLAM DISTRICT, REPRESENTED BY ITS PARTNER BIJULAL M.S. BY ADV PRAVEEN K. JOY RESPONDENTS: 1 THE COMMISSIONER OF STATE GOODS AND SERVICE TAX DEPARTMENT, KERALA, TAX TOWERS, KILLIPPALAM, KARAMANA, THIRUVANANTHAPURAM, PIN CODE-695 002. -282- 2 STATE OF KERALA REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAX DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM-695 001. 3 THE ASSISTANT COMMISSIONER (ASSESSMENT) SPECIAL CIRCLE, KOTTARAKKARA, STATE GOODS AND SERVICE TAX DEPARTMENT,

KOLLAM DISTRICT, IN CODE-691 506. 4 UNION OF INDIA REPRESENTED BY SECRETARY TO GOVERNMENT, FINANCE DEPARTMENT (REVENUE), CENTRAL SECRETARIAT, NEW DELHI- 110 001. BY ADV SRI.P.R.AJITHKUMAR SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN, SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -283-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1919 OF 2019 AGAINST THE JUDGEMENT IN WP(C)6412/2019 OF HIGH COURT OF KERALA

APPELLANT: SHAHUL HAMEED, S/O.ABDUL JABBAR, PROPRIETOR, M/S.S.S.TRADING, 4/54, BANGLE STREET, PUDUNAGARAM, CHITTUR TALUK, PALAKKAD DISTRICT - 678 503. BY ADVS. G.HARIHARAN SRI.PRAVEEN.H. SMT.K.S.SMITHA SRI.V.R.SANJEEV KUMAR RESPONDENTS: 1 STATE TAX OFFICER, DEPARTMENT OF GOODS AND SERVICE TAX, CHITTUR, PALAKKAD DISTRICT - 678 101. -284- 2 INSPECTING ASSISTANT COMMISSIONER, DEPARTMENT OF COMMERCIAL TAXES, CHITTUR, PALAKKAD DISTRICT - 678 101.

3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM - 695 001. 4 THE SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 5 THE CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI - 110 001. SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN, SRI.P.R.SREEJITH, , CGC THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH

WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -285-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1951 OF 2019 AGAINST THE JUDGEMENT IN WP(C)15573/2018 OF HIGH COURT OF KERALA APPELLANT/S: SHAHUL HAMEED, AGED 52 YEARS S/O.ABDUL JABBAR, PROPRIETOR, M/S.AJS TRADING, CHITTUR ROAD, PUTHUNAGARAM, PALAKKAD DISTRICT. BY ADVS. G.HARIHARAN PRAVEEN.H., K.S.SMITHA V.R.SANJEEV KUMAR RESPONDENT/S: 1 THE ASSISTANT COMMISSIONER (ASSESSMENT), COMMERCIAL TAXES DEPARTMENT, PALAKKAD, PIN - 678 001. -286- 2 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM - 695 001. 3 THE SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 4 THE CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI - 110 001. SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -287-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1953 OF 2019 AGAINST THE JUDGEMENT IN WP(C)38913/2018 OF HIGH COURT OF KERALA APPELLANT: T.A.SUBAIR, PROPRIETOR, SHINE STAR INDUSTRIES, KEENPURAM, SOUTH VAZHAKKULAM. BY ADVS. N.MURALEEDHARAN NAIR

K.HYMAVATHY RESPONDENTS: 1 THE COMMERCIAL TAX OFFICER, IIND CIRCLE, PERUMBAVOOR - 683 542. -288- 2 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KILIPALAM, KARAMANA P.O., THIRUVANANTHAPURAM - 695 002. 3 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM - 695 001. SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -289-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 1996 OF 2019 AGAINST THE JUDGEMENT IN WP(C)14117/2018 OF HIGH COURT OF KERALA APPELLANT/S: M/S. STEEL TRACK MALA BRANCH AT 10/416,POKKANTHODE, ELAPPULLY,MENONPARA.P.O,PALAKKAD, REPRESENTED BY ITS MANAGING PARTNER,SRI.MOHAMMED NISTHAR.P.Y.

BY ADVS. N.MURALEEDHARAN NAIR SMT.K.HYMAVATHY RESPONDENT/S: 1 THE INTELLIGENCE OFFICER, SQUAD NO.III,COMMERCIAL TAXES, THRISSUR-680004. -290- 2 THE COMMISSIONER OF STATE TAXES, TAX TOWER,KILLIPALAM,KARAMANA.P.O, THIRUVANANTHAPURAM-695002. 3 SECRETARY,TAXES DEPARTMENT, GOVERNMENT OF KERALA,SECRETARIAT, THIRUVANANTHAPURAM-695001.

4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE,MINISTRY OF FINANCE,GOVERNMENT OF FINANCE, NEW DELHI-110001. SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -291-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 2167 OF 2019 AGAINST THE JUDGEMENT IN WP(C)414/2019 OF HIGH COURT OF KERALA APPELLANT/S: SHAJI.P.C, AGED 49 YEARS PANACKACHIRAYIL, VAZHAVARA P.O., KATTAPPANA. BY ADVS. K.I.MAYANKUTTY MATHER SRI.R.JAIKRISHNA SMT.T.K.SREEKALA KUM.NARAYANI HARIKRISHNAN RESPONDENT/S:

1 STATE OF KERALA, REPRESENTED BY CHIEF SECRETARY TO GOVERNMENT, SECRETARIAT, HEAD POST OFFICE, THIRUVANANTHAPURAM- 695001. -292- 2 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT, DEPARTMENT OF REVENUE AND FINANCE, NEW DELHI- 110001. 3 COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, TAX TOWERS, KARAMANA P.O., THIRUVANANTHAPURAM- 695001. 4 STATE TAX OFFICER (IB), STATE GOODS AND SERVICE TAX DEPARTMENT, 2ND FLOOR, CIVIL STATION, HEAD POST OFFICE P.O., KOTTAYAM- 686001.

5 DEPUTY TAHSILDAR (REVENUE RECOVERY), IDUKKI TALUK, IDUKKI P.O., IDUKKI- 685584. BY ADV SRI.P.R.AJITHKUMAR SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -293-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 2101 OF 2019 AGAINST THE JUDGEMENT IN WP(C)19982/2018 OF HIGH COURT OF

KERALA APPELLANT/S: UMA RAJEEV, AGED 40 YEARS PROPRITRIX, U R APPARELS, TC/14-04-1283, RAGOM LANE, KANNANMOOLA, MEDICAL COLLEGE P.O., THIRUVANANTHAPURAM - 695 011.

BY ADV TOMSON T.EMMANUEL RESPONDENT/S: 1 STATE TAX OFFICER STATE GOODS AND SERVICES TAX, 3RD CIRCLE, TAX TOWER, KARAMANA P.O., THIRUVANANTHAPURAM, PIN - 695 022. -294- 2 THE COMMISSIONER STATE GOODS AND SERVICES TAX DEPARTMENT, TAX TOWER, KARAMANA P.O., THIRUVANANTHAPURAM - 695 022. 3 STATE OF KERALA REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 4 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI - 110 001. 5 ASSISTANT COMMISSIONER STATE GOODS AND SERVICE TAX DEPARTMENT, TAX TOWER, KARAMANA P.O., THIRUVANANTHAPURAM - 695 022.

SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -295-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 2089 OF 2019 AGAINST THE JUDGEMENT IN WP(C)25163/2018 OF HIGH COURT OF KERALA APPELLANT/S: SUBHASH.L, AGED 52 YEARS PROPRIETOR,KATTUPURACKAL POULTRY FARM,VETTACKAL.P.O,CHERTHALA-688529, ALAPPUZHA DISTRICT. BY ADVS.K.T.THOMAS SRI.MATHEW B. KURIAN RESPONDENT/S: 1 STATE OF KERALA, REP.BY SECRETARY TO GOVERNMENT, DEPARTMENT OF TAXES,GOVERNMENT OF KERALA,SECRETARIAT,THIRUVANANTHAPURAM-695001. -296- 2 THE

STATE TAX OFFICER, STATE GOODS AND SERVICE TAX DEPARTMENT,CHERTHALA- 688524. 3 THE INTELLIGENCE OFFICER, SQUAD NO.III,COMMERCIAL TAXES, ALAPPUZHA. 4 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT,THIRUVANANTHAPURAM-695001. 5 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE,MINISTRY OF FINANCE, GOVERNMENT OF INDIA,NEW DELHI-110001,REP.BY ITS SECRETARY. BY SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -297-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 2131 OF 2019 AGAINST THE JUDGEMENT IN WP(C)33743/2018 OF HIGH COURT OF KERALA

APPELLANT/S: M/S. SQUARE DEAL ELECTROMECHANICAL BY ADVS. ASWIN GOPAKUMAR SRI.K.AMAL NATH NAIK, SRI.RENOY VINCENT SRI.NIRANJAN SUDHIR, SRI.ANWIN GOPAKUMAR RESPONDENT/S: 1 STATE OF KERALA REPRESENTED BY ITS SECRETARY (TAXES), GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001 -298- 2 THE COMMERCIAL TAX OFFICER, STATE GOODS AND SERVICE TAX DEPARTMENT, 2ND CIRCLE, KALAMASSERY, AT CIVIL STATION, KAKKANAD, ERNAKULAM-682

3 THE STATE TAX OFFICER, REVENUE RECOVERY, CIVIL STATION, KAKKANAD, ERNAKULAM- SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -299-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 2208 OF 2019 AGAINST THE JUDGEMENT IN WP(C)22650/2018 OF HIGH COURT OF KERALA APPELLANT/S: KAIPPANPLACKAL IMPEX PVT LTD BUILDING NO. XV/492, KAIPPANPLACKAL (H), KUDASSANADU P.O., POOZHIKKADU, PANDALAM, PATHANAMTHIITTA - 689 512, REPRESENTED BY ITS MANAGING DIRECTOR, SRI. ABRAHAM VARGHESE.

BY ADVS.ASWIN GOPAKUMAR SRI.ANWIN GOPAKUMAR SRI.K.AMAL NATH NAIK SRI.RENOY VINCENT, SRI.NIRANJAN SUDHIR RESPONDENT/S: -300- 1 STATE OF KERALA REPRESENTED BY ITS SECRETARY (TAXES), GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001. 2 THE STATE TAX OFFICER - 1 STATE GOODS AND SERVICES TAX DEPARTMENT, PATHANAMTHITTA - 689 645. 3 THE STATE TAX OFFICER (INTELLIGENCE SQUAD NO. 1) STATE GOODS AND SERVICES TAX DEPARTMENT, PATHANAMTHITTA - 689 645.

4 THE DEPUTY TAHSILDAR ADOOR TALUK, PATHANAMTHITTA - 691 523. SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -301-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 2466 OF 2019 AGAINST THE JUDGEMENT IN WP(C)24022/2018 OF HIGH COURT OF KERALA

APPELLANT/S: HASSAN NAVAS, AGED 52 YEARS S/O HASSAN, VANNAPUZHAMYALIL (H), EDAVETTY P.O., KARIKKODE (PART), IDUKKI. BY ADV L.RAJESH NARAYAN IYER RESPONDENT/S: 1 STATE OF KERALA, REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM - 695 001. -302- 2 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM - 695 001. 3 STATE TAX OFFICER, OFFICE OF THE STATE TAX OFFICER, DEPARTMENT OF COMMERCIAL TAXES, PERINTHALMANNA.

SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -303-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 2465 OF 2019 AGAINST THE JUDGEMENT IN WP(C)24028/2018 OF HIGH COURT OF KERALA

APPELLANT/S: HASSAN NAVAS, AGED 52 YEARS S/O. HASSAN, VANNAPUZHAMYALIL (H), EDAVETTY P.O., KARIKKODE (PART),IDUKKI BY ADV L.RAJESH NARAYAN IYER RESPONDENT/S: 1 STATE OF KERALA REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM-695 001 -304- 2 THE COMMISSIONER, STATE GOODS AD SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM-695 001 3 STATE TAX OFFICER, OFFICE OF THE STATE TAX OFFICER,DEPARTMENT OF COMMERCIAL TAXES, PERINTHALMANNA-679 321

SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -305-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 2232 OF 2019 AGAINST THE JUDGEMENT IN WP(C)15803/2018 OF HIGH COURT OF KERALA

APPELLANT/S: V.G.MOHANAN, AGED 65 YEARS M/S. MAHATMA INDUSTRIES, VAZHAPPILLY, CHANGANASSERY. BY ADVS. HARISANKAR V. MENON SMT.MEERA V.MENON; SMT.K.KRISHNA RESPONDENT/S: 1 THE STATE TAX OFFICER STATE GOODS AND SERVICES TAX DEPARTMENT, 1ST CIRCLE, CHANGANACHERRY-686 101 2 THE DY. TAHSILDAR (RR) TALUK OFFICE, CHANGANACHERRY-686 101 -306- 3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM-695 001 4 SECRETARY, TAXES DEPARTMENT, GOVERNMENT OF KERALA, SECRETARIATE, THIRUVANANTHAPURAM-695 001

5 CENTRAL BOARD OF EXCISE AND CUSTOMS, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110 901 BY ADVS. SRI. P.R SREEJITH, CGC SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.THOMAS MATHEW NELLIMOOTTIL, SC, CENTRAL BOARD OF EXCISE & CUSTOMS THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -307-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 2257 OF 2019 AGAINST THE JUDGEMENT IN WP(C)20878/2018 OF HIGH COURT OF KERALA

APPELLANT/S: VARGHESE CHACKO, AGED 43 YEARS M/S PONNAMBAL AGENCIES, PONNAMBAL, NALLOMPUZHA, KANNIVAYAL, KASARGOD - 670511. BY ADVS. K.P.PRADEEP, SRI.SANAND RAMAKRISHNAN; SRI.T.T.BIJU, SMT.T.THASMI RESPONDENT/S: 1 THE STATE OF KERALA REPRESENTED BY ITS SECRETARY (TAXES), GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001.

2 INTELLIGENCE OFFICER (IB), STATE GOODS AND SERVICE TAX DEPARTMENT, KASARGOD, NEAR CLOCK TOWER, RAILWAY STATION ROAD, KASARAGOD - 671121. -308- 3 STATE TAX OFFICER - 1, HOSDURG, STATE GOODS AND SERVICE TAX DEPARTMENT, COMMERCIAL TAX BUILDING, GROUND FLOOR, HOSDURG, KANHANGAD - 671315. 4 COMMISSIONER OF KERALA STATE GST KERALA STATE GST DEPARTMENT, TAX TOWERS, KILLIPALAM, KARAMANA P. O., THIRUVANANTHAPURAM - 695 002. 5 GOODS AND SERVICE TAX COUNCIL GOVERNMENT OF INDIA, OFFICE OF THE GST COUNCIL , SECRETARIAT, 5TH FLOOR, TOWER II, JEEVAN BHARTI BUILDING, JANPATH ROAD, CONNAUGHT PLACE, NEW DELHI - 110 001., REPRESENTED BY ITS ADDITIONAL SECRETARY. 6 THE DEPUTY TAHSILDAR (RR), VELLARIKUNDU TALUK, KASARGOD - 671 533 BY ADVS.Mr.P.R.AJITH KUMAR, CGC; SHRI.P.VIJAYAKUMAR, ASG OF INDIA; SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -309-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 2289 OF 2019 AGAINST THE JUDGEMENT IN WP(C)27537/2019 OF HIGH COURT OF KERALA APPELLANT/S: M/S. NEW ERANAD AGENCIES CHANDAKKUNNU, NILAMBUR - 679329, REPRESENTED BY ITS MANAGING PARTNER A. T. KISHORE. BY ADV M.A.JINSA MOL RESPONDENT/S: 1 UNION OF INDIA REPRESENTED BY ITS PRINCIPAL SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI - 110 001. -310-

2 STATE OF KERALA REPRESENTED BY ITS SECRETARY TO TAXES, DEPARTMENT OF GOODS AND SERVICE, SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695 002. 3 THE ASSISTANT COMMISSIONER OF STATE TAX STATE GOODS AND SERVICE TAX DEPARTMENT, KERALA SPECIAL CIRCLE, MALAPPURAM, PIN - 676105. 4 THE ASSISTANT COMMISSIONER OF STATE TAX STATE GOODS AND SERVICE TAX DEPARTMENT, MALAPPURAM AT MANJERI - 671612 BY ADVS. SRI.P.R.AJITHKUMAR GOVT. PLEADER(B/O), SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN SRI.P.R.SREEJITH, , CGC

THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -311-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 2331 OF 2019 AGAINST THE JUDGEMENT IN WP(C)30268/2019 OF HIGH COURT OF KERALA

APPELLANT/S: M/S. NEW ERANAD AGENCIES CHANDAKKUNNU, NILAMBUR-679 329, REPRESENTED BY ITS MANAGING PARTNER

A.T.KISHORE. BY ADV M.A.JINSA MOL RESPONDENT/S: 1 UNION OF INDIA, REPRESENTED BY ITS PRINCIPAL SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DLEHI-110 001. -312- 2 STATE OF KERALA, REPRESENTED BY ITS SECRETARY TO TAXES, DEPARTMENT OF GOODS AND SERVICE, SECRETARIAT, THIRUVANANTHAPURAM, PIN-695 002. 3 THE ASSISTANT COMMISSIONER OF STATE TAX, STATE GOODS AND SERVICE TAX DEPARTMENT, KERALA SPECIAL CIRCLE, MALAPPURAM, PIN- 4 THE ASSISTANT COMMISSIONER OF STATE TAX, STATE GOODS AND SERVICE TAX DEPARTMENT, MALAPPURAM AT MANJERI. BY ADVS. SRI.P.R.AJITHKUMAR SRI. P.R SREEJITH, CGC, SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN

THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -313-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 2522 OF 2019 AGAINST THE JUDGEMENT IN WP(C)27374/2019 OF HIGH COURT OF KERALA

APPELLANT/S: ABRAHAM VARGHESE, AGED 58 YEARS S/O.LATE K.V.VARKEY, PROPRIETOR, M/S.RONY TIMBERS, POOZHIKKADU, PANDALAM, PATHANAMTHITTA-689512 BY ADVS. ASWIN GOPAKUMAR SRI.ANWIN GOPAKUMAR SRI.K.AMAL NATH NAIK SRI.RENOY VINCENT SRI.NIRANJAN SUDHIR RESPONDENT/S: -314- 1 STATE OF KERALA REPRESENTED BY ITS SECRETARY(TAXES), GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001

2 THE STATE TAX OFFICER-1, STATE GOODS AND SERVICES TAX DEPARTMENT, ADOOR, PATHANAMTHITTA-689645 SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -315-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE S.V.BHATTI & THE HONOURABLE MR.JUSTICE BASANT BALAJI WEDNESDAY, THE 30TH DAY OF NOVEMBER 2022 / 9TH AGRAHAYANA, 1944 WA NO. 2515 OF 2019 AGAINST THE JUDGEMENT IN WP(C)16317/2018 OF HIGH COURT OF KERALA APPELLANT/S: INART CREATIONS PVT. LTD., DOOR NO.4/204, KANNADI, PALAKKAD, PIN-678701, (REPRESENTED BY ITS DIRECTOR, MR. YASHRAJ, NO.202, CHIRANGDEEP APARTMENTS, 6TH MASS BCC LAYOUT, VIJAYANAGAR, BANGALORE)

BY ADVS. AMEER.K.M. SMT.O.A.NURIYA SMT.M.J.JESNA RESPONDENT/S: 1 STATE TAX OFFICER (WC), COMMERCIAL TAX OFFICE, WORK CONTRACT, PALAKKAD, PIN-678001. -316- 2 THE STATE TAX OFFICER (WC), SGST DEPARTMENT, CIVIL STATION, PALAKKAD-678001. 3 THE ASSISTANT COMMISSIONER, OF STATE TAXES, SGST DEPARTMENT, CIVIL STATION, PALAKKAD- 678001. SPL. GP. MOHAMMED RAFIQ., SR. GP. VK. SHAMSUDHEEN., GP M.M. JASMIN THIS WRIT APPEAL HAVING RESERVED ON 23.11.2022, ALONG WITH WA.1063/2019 AND CONNECTED CASES, THE COURT ON 30.11.2022 DELIVERED THE FOLLOWING: -317-

JUDGMENT

[WA Nos.1063/2019, 147/2020, 186/2020, 767/2019, 855/2019, 851/2019, 1160/2019,

S.V. Bhatti, J.

The Writ Appeals are filed from the common judgment

dated 11.01.2019 in W.P.(C) No.11335/2018 and batch, so the appeals have been tagged and heard along with W.A. Nos.747/2019, 1061/2019 and 1146/2019. By judgment of even -318- date, two questions have been formulated for decision, which read thus:

Point No.(i) Whether Section 174(2) of the KSGST Act is ultra vires, beyond the legislative competence of the State Legislature and contrary to Section 19 of CAA 2016? Point (ii): Whether Section 174(2) of the KSGST Act confers a right or a vested right or accrued right to proceed to reopen assessments for enforcing the legal obligation/liability arising before 16.09.2016 or not?

Both the questions have been answered against the Dealers.

2. The very same points arise in the instant batch of

appeals. Hence, by adopting the reasoning, conclusion and observation recorded by us in the judgment dated 30.11.2022 in -319- W.A. Nos.747/2019, 1061/2019 and 1146/2019, the appeals stand dismissed. All Interlocutory Applications as regard interim matters stand closed. Sd/- S.V.BHATTI JUDGE Sd/- BASANT BALAJI JUDGE jjj -320- APPENDIX OF WA 1160/2019 PETITIONER ANNEXURES ANNEXURE A THE TRUE COPY OF THE INTERIM ORDER, DATED 22.03.2019, OF THIS HON'BLE COURT IN W.A.NO.747 OF 2019. ANNEXURE B THE TRUE COPY OF CHALAN DATED 22.03.2019 EVIDENCING PAYMENT OF AN AMOUNT OF RS.4,20,880/-. -321- APPENDIX OF WA 789/2019 PETITIONER ANNEXURES Annexure A1 THE COPY OF ASSESSMENT ORDER NO Annexure A2 THE COPY OF APPELLATE ORDER IN KVATA 580/2021 DATED 21/02/2022 Annexure A3 THE COPY OF MODIFIED ORDER NO -322- APPENDIX OF WA 1143/2019 PETITIONER ANNEXURES ANNEXURE A TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST RESPONDENT FOR THE YEAR 2011-12 DATED 23.03.2019. -323- APPENDIX OF WA 1197/2019 PETITIONER ANNEXURES ANNEXURE A1 TRUE COPY OF THE INTERIM ORDER ISSUED BY HON'BLE HIGH COURT OF KERALA IN W.A NO -324- APPENDIX OF WA 1418/2019 PETITIONER ANNEXURES

ANNEXURE A COPY OF ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2010-11. -325- APPENDIX OF WA 1417/2019 PETITIONER ANNEXURES ANNEXURE A COPY OF ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2011-12. ANNEXURE B COPY OF ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2012-13. -326- APPENDIX OF WA 1981/2019 PETITIONER ANNEXURES ANNEXURE A COPY OF REPLY FILED BY THE APPELLANT DATED 31.10.2017. ANNEXURE B COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DATED 10.11.2017. ANNEXURE C COPY OF REPLY SUBMITTED BY THE APPELLANT BEFORE THE 1ST RESPONDENT DATED 21.11.2017. ANNEXURE D COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DATED 21.11.2017. ANNEXURE E COPY OF REPLY SUBMITTED BY THE APPELLANT BEFORE THE 1ST RESPONDENT DATED 29.11.2017. -327- APPENDIX OF WA 2167/2019 PETITIONER ANNEXURES ANNEXURE A TRUE COPY OF THE JUDGMENT IN W.P.(C)NO.11335/2018 OF THIS HON'BLE COURT DATED 11.01.2019. -328- APPENDIX OF WA 2101/2019 PETITIONER ANNEXURES ANNEXURE - I COPY OF DEMAND NOTICE IN FORM NO.1, DATED 05.09.2019 ISSUED BY 5TH RESPONDENT IN THE WRIT PETITION, PURSUANT TO EXT.P4 DEMAND. ANNEXURE - II COPY OF DEMAND NOTICE IN FORM NO.1 DATED 05.09.2019 ISSUED BY 5TH RESPONDENT IN THE WRIT PETITION, PURSUANT TO EXT.P4(A) DEMAND. -329- APPENDIX OF WA 2466/2019 PETITIONER EXHIBITS EXHIBIT P1 TRUE COPY OF THE NOTICE NO.32100772037/2014-15 DATED 27-03-2018. EXHIBIT P2 TRUE COPY OF THE INTIMATION REVEALED FROM THE WEBSITE. EXHIBIT P3 TRUE COPY OF THE ORDER NO.32100772037/2014-15 DATED 25-04-2018. -330- APPENDIX OF WA 2465/2019 PETITIONER EXHIBITS EXHIBIT P1 TRUE COPY OF THE NOTICE NO.32100772037/2013-14 DATED 27.3.2018 EXHIBIT P2 TRUE COPY OF THE INTIMATION REVEALED FROM THE WEBSITE EXHIBIT P3 TRUE COPY OF THE ORDER NO.32100772037/2013-14 DATED 25.4.2018

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