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Manzil Constructions vs the Assistant Commissioner

Manzil Constructions vs the Assistant Commissioner

SooperKanoon Citation : sooperkanoon.com/1921879

Court : Kerala

Decided On : Dec-18-2019

Judge : Honourable Dr. Justice a.K.Jayasankaran Nambiar

Appeal No. : WP(C)/14113/2019

Appellant : Manzil Constructions

Respondent : The Assistant Commissioner

Judgement :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019/27TH AGRAHAYANA, 1941 W.P(C).No.13673 OF 2017(H) PETITIONER: M/S. MCP ENTERPRISES GURUVAYUR ROAD, PUZHAKKAL, POONKUNNAM, THRISSUR REPRESENTED BY ITS' EXECUTIVE PARTNER MR. M.C. MOHAMMED KUTTY BY ADVS.SRI.A.KUMAR SRI.P.J.ANILKUMAR SMTG.MINI(1748) SRI.P.S.SREE PRASAD RESPONDENTS: 1 STATE OF KERALA REPRESENTED BY SECRETARY, TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM-695001 2 COMMERCIAL TAX OFFICER 3RD CIRCLE, DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-

680 001 R BY SRI.C.E.UNNIKRISHNAN, SPL. GOVERNMENT PLEADER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019 ALONG WITH W.P(C).NO.12818/2017(B) AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019/27TH AGRAHAYANA, 1941 W.P(C).No.12818 OF 2017 PETITIONER: M/S.JOSCO GOLD CORPORATION PRIVATE LIMITED EMJAY COMPLEX, MARKET JUNCTION NEDUMANGAD, THIRUVANANTHAPURAM, REPRESENTED BY ITS' AUTHORIZED SIGNATORY MR. SABU THOMAS BY ADVS.SRI.A.KUMAR SRI.P.J.ANILKUMAR SMTG.MINI(1748) SRI.P.S.SREE PRASAD RESPONDENTS: 1 STATE OF KERALA REPRESENTED BY SECRETARY,TAXES DEPARTMENT, SECRETARIAT,THIRUVANANTHAPURAM 695 001 2 ASSISTANT COMMISSIONER (KVAT) SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES, KOTTAYAM 686 001 R BY SRI.C.E.UNNIKRISHNAN, SPL. GOVERNMENT PLEADER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH W.P(C).NO.13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019/27TH AGRAHAYANA, 1941 W.P(C).No.20255 OF 2017 PETITIONER: P.T.DAVIS AGED 55 YEARS PROPRIETOR, M/S.MARIA POULTRY FARM, KOMBODINJAMAKKAL, THRISSUR. BY ADVS.SRI.K.SRIKUMAR (SR.) SRI.P.R.AJITHKUMAR SRI.K.MANOJ CHANDRAN RESPONDENTS:

1 THE ASSISTANT COMMISSIONER (ASSMT)-II SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES, THRISSUR. 680001. 2 THE INTELLIGENCE OFFICER [IB] DEPARTMENT OF COMMERCIAL TAXES,THRISSUR. 680001. 3 THE DEPUTY COMMISSIONER DEPARTMENT OF COMMERCIAL TAXES, THRISSUR. 680001. 4 STATE OF KERALA REPRESENTED BY THE CHIEF SECRETARY,SECRETARIAT, THIRUVANANTHAPURAM. 695001, R BY SRI.C.E.UNNIKRISHNAN, SPL. GOVERNMENT PLEADER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019 ALONG WITH W.P(C).NO.13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019/27TH AGRAHAYANA, 1941 W.P(C).No.20465 OF 2017 PETITIONER: P.T.JOHNSON AGED 60 YEARS PROPRIETOR, M/S ST.THOMAS POULTRY FARM, KOMBODINJAMAKKAL, THRISSUR. BY ADVS.SRI.K.SRIKUMAR (SR.) SRI.P.R.AJITHKUMAR SRI.K.MANOJ CHANDRAN RESPONDENTS:

1 THE ASSISTANT COMMISSIONER (ASSMT)-IV SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES, THRISSUR. 680001. 2 THE INTELLIGENCE OFFICER [IB] DEPARTMENT OF COMMERCIAL TAXES, THRISSUR. 680001. 3 THE DEPUTY COMMISSIONER DEPARTMENT OF COMMERCIAL TAXES, THRISSUR.680001. 4 STATE OF KERALA REPRESENTED BY THE CHIEF SECRETARY,SECRETARIAT, THIRUVANANTHAPURAM. 695001. R BY SRI.C.E.UNNIKRISHNAN, SPL. GOVERNMENT PLEADER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019 ALONG WITH W.P(C).NO.13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019/27TH AGRAHAYANA, 1941 W.P(C).No.20840 OF 2017 PETITIONER: P.T.BENNY PROPRIETOR, M/S.BEST POULTRY FARM, KOMBODINJAMAKKAL, THRISSUR. BY ADVS.SRI.K.SRIKUMAR (SR.) SRI.P.R.AJITHKUMAR SRI.K.MANOJ CHANDRAN RESPONDENTS: 1 THE ASSISTANT COMMISSIONER (ASSMT)-III SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680001. 2 THE INTELLIGENCE OFFICER [IB] DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680001. 3 THE DEPUTY COMMISSIONER DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680001. 4 STATE OF KERALA REPRESENTED BY THE CHIEF SECRETARY, SECRETARIAT, THIRUVANANTHAPURAM-695001. R BY SRI.C.E.UNNIKRISHNAN, SPL. GOVERNMENT PLEADER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019 ALONG WITH W.P(C).NO.13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019/27TH AGRAHAYANA, 1941 W.P(C).No.20841 OF 2017 PETITIONER: P.T.VARGHESE AGED 64 YEARS PROPRIETOR, M/S.ANNA POULTRY FARM, KOMBODINJAMAKKAL, THRISSUR. BY ADVS.SRI.K.SRIKUMAR (SR.) SRI.P.R.AJITHKUMAR SRI.K.MANOJ CHANDRAN RESPONDENTS:

1 THE ASSISTANT COMMISSIONER (ASSMT)-III SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES, THRISSUR 680001. 2 THE INTELLIGENCE OFFICER [1B] DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680001. 3 THE DEPUTY COMMISSIONER DEPARTMENT OF COMMERCIAL TAXES, THRISSUR 680001. 4 STATE OF KERALA

REPRESENTED BY THE CHIEF SECRETARY,SECRETARIAT, THIRUVANANTHAPURAM. 695001. R BY SRI.C.E.UNNIKRISHNAN, SPL. GOVERNMENT PLEADER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019 ALONG WITH W.P(C).NO.13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019/27TH AGRAHAYANA, 1941 W.P(C).No.21003 OF 2017 PETITIONER: GRACY THOMAS AGED 59 YEARS PROPRIETOR, M/S.GRACE POULTRY FARM, KOMBODINJAMAKKAL, THRISSUR. BY ADVS.SRI.K.SRIKUMAR (SR.) SRI.P.R.AJITHKUMAR SRI.K.MANOJ CHANDRAN RESPONDENTS:

1 THE ASSISTANT COMMISSIONER [ASSESSMENT] SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680001. 2 THE INTELLIGENCE OFFICER IB DEPARTMENT OF COMMERCIAL TAXES,THRISSUR-680 001. 3 THE DEPUTY OF COMMISSIONER DEPARTMENT OF COMMERCIAL TAXES,THRISSUR-680001. 4 STATE OF KERALA REPRESENTED BY THE CHIEF SECRETARY SECRETARIAT,THIRUVANANTHAPURAM-695001. R BY SRI.C.E.UNNIKRISHNAN, GOVERNMENT PLEADER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019 ALONG WITH W.P(C).NO.13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019/27TH AGRAHAYANA, 1941 W.P(C).No.21004 OF 2017 PETITIONER: P.T.JOSE AGED 55 YEARS PROPRIETOR, M/S ROSE POULTRY FARM, KOMBODINJAMAKKAL,

THRISSUR. BY ADVS.SRI.K.MANOJ CHANDRAN SRI.P.R.AJITHKUMAR RESPONDENTS: 1 THE ASSISTANT COMMISSIONER [ASSESSMENT]-IV SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680 001. 2 THE INTELLIGENCE OFFICER [IB] DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680 001. 3 THE DEPUTY COMMISSIONER DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680 001. 4 STATE OF KERALA REPRESENTED BY THE CHIEF SECRETARY,SECRETARIAT, THIRUVANANTHAPURAM-695 001. R BY SRI.C.E.UNNIKRISHNAN, SPL. GOVERNMENT PLEADER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019 ALONG WITH W.P(C).NO.13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019/27TH AGRAHAYANA, 1941 W.P(C).No.23629 OF 2017 PETITIONER: GRACY THOMAS AGED 60 YEARS PROPRIETRIX, M/S.GRACE POULTRY FARM, KOMBIDINJAMAKKAL, THRISSUR. BY ADVS.SRI.K.SRIKUMAR (SR.) SRI.P.R.AJITHKUMAR SRI.K.MANOJ CHANDRAN SRI.S.A.MANSOOR (PATTANAM) SRI.P.V.THOMAS RESPONDENTS: 1 THE ASSISTANT COMMISSIONER (ASSMT)-III SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES, THRISSUR - 680 001. 2 THE DEPUTY COMMISSIONER DEPARTMENT OF COMMERCIAL TAXES, THRISSUR - 680 001. 3 STATE OF KERALA REPRESENTED BY THE CHIEF SECRETARY, SECRETARIAT, THIRUVANANTHAPURAM-695 001. R BY SRI.C.E.UNNIKRISHNAN, SPL. GOVERNMENT PLEADER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019 ALONG WITH W.P(C).NO.13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019/27TH AGRAHAYANA, 1941 W.P(C).No.23638 OF 2017 PETITIONER: P.T.JOSE AGED 48 YEARS PROPRIETOR, M/S.ROSE POULTRY FARM, KOMBODINJAMAKKAL, THRISSUR BY ADVS.SRI.K.SRIKUMAR (SR.) SRI.P.R.AJITHKUMAR SRI.K.MANOJ CHANDRAN SRI.S.A.MANSOOR (PATTANAM) SRI.P.V.THOMAS RESPONDENTS: 1 THE ASSISTANT COMMISSIONER (ASSMT)-IV SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES, THRISSUR- 680 001 2 THE DEPUTY COMMISSIONER DEPARTMENT OF COMMERCIAL TAXES, THRISSUR- 680 001 3 STATE OF KERALA REPRESENTED BY THE CHIEF SECRETARY,SECRETARIAT, THIRUVANANTHAPURAM- 695001 R BY SRI.C.E.UNNIKRISHNAN, SPL. GOVERNMENT PLEADER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019 ALONG WITH W.P(C).NO.13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2017 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019/27TH AGRAHAYANA, 1941 W.P(C).No.23654 OF 2017 PETITIONER: P.T.BENNY AGED 52 YEARS PROPRIETOR, M/S. BEST POULTRY FARM, KOMBODINJAMAKKAL, THRISSUR. BY ADVS.SRI.K.SRIKUMAR (SR.) SRI.P.R.AJITHKUMAR SRI.K.MANOJ CHANDRAN RESPONDENTS:

1 THE ASSISTANT COMMISSIONER (ASSESSMENT)-III SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680 001. 2 THE DEPUTY COMMISSIONER DEPARTMENT OF COMMERCIAL TAXES, THRISSUR-680 001. 3 STATE OF KERALA REPRESENTED BY THE CHIEF SECRETARY, SECRETARIAT, THIRUVANANTHAPURAM-695001. R BY SRI.C.E.UNNIKRISHNAN, SPL. GOVERNMENT PLEADER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019 ALONG WITH W.P(C).NO.13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019/27TH AGRAHAYANA, 1941 W.P(C).No.23662 OF 2017 PETITIONER: P.T.VARGHESE AGED 60 YEARS PROPRIETOR, M/S. ANNA POULTRY FARM, KOMBODINJAMAKKAL, THRISSUR. BY ADVS.SRI.K.SRIKUMAR (SR.) SRI.P.R.AJITHKUMAR SRI.K.MANOJ CHANDRAN SRI.S.A.MANSOOR (PATTANAM) SRI.P.V.THOMAS RESPONDENTS: 1 THE ASSISTANT COMMISSIONER (ASSMT)-III SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES, THRISSUR - 680 001. 2 THE DEPUTY COMMISSIONER DEPARTMENT OF COMMERCIAL TAXES, THRISSUR - 680 001. 3 STATE OF KERALA REPRESENTED BY THE CHIEF SECRETARY,SECRETARIAT, THIRUVANANTHAPURAM - 695 001. R BY SRI.C.E.UNNIKRISHNAN, SPL. GOVERNMENT PLEADER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019 ALONG WITH W.P(C).NO.13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019/27TH AGRAHAYANA, 1941 W.P(C).No.32107 OF 2017 PETITIONERS: M/S KANCOR INGREDIENTS LIMITED KANCORE HOUSE, 814/C, SEAPORT AIRPORT ROAD, THRIKKAKARA, COCHIN, REPRESENTED BY ITS' AUTHORIZED SIGNATORY MRS.SWAPNA R.NAIR.

BY ADVS.SRI.A.KUMAR SRI.P.J.ANILKUMAR SMTG.MINI(1748) SRI.P.S.SREE PRASAD RESPONDENTS: 1 STATE OF KERALA REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT, GOVT. SECRETARIAT, THIRUVANANTHAPURAM-695001. 2 ASSISTANT COMMISSIONER (SPECIAL TEAM)/ INSPECTING ASSISTANT COMMISSIONER MUVATTUPUZHA-686661, ERNAKULAM DIST. R BY SRI.C.E.UNNIKRISHNAN, SPL. GOVERNMENT

PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH W.P(C).NO.13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019/27TH AGRAHAYANA, 1941 W.P(C).No.5981 OF 2018 PETITIONER: M/S.ABB INDIA LIMITED 6TH FLOOR, NEAR SEZ, SEAPORT AIRPORT ROAD,KAKKANAD, KOCHI 682030, REPRESENTED BY IT'S BRANCH MANAGER,MR. E.SATISH KUMAR BY ADV. SMT.K.LATHA RESPONDENTS: 1 THE STATE OF KERALA REPRESENTED BY CHIEF SECRETARY TO THE GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM 2 THE ASSISTANT COMMISSIONER (WC & LT) O/O.THE DEPUTY COMMISSIONER, COMMERCIAL TAXES DEPT., CLASS TOWER, 2ND FLOOR, OLD RAILWAY STATION ROAD,ERNAKULAM 682 034. 3 THE DEPUTY COMMISSIONER COMMERCIAL TAXES, ERNAKULAM 682 034 4 THE INSPECTING ASST. COMMISSIONER COMMERCIAL TAXES, KAKKANAD, ERNAKULAM 682 030 BY SRI.C.E.UNNIKRISHNAN, SPL. GOVT. PLEADER THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).NO.13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.8385 OF 2018 PETITIONER: N.AYYAPPAN NAIR NJARAKKAL HOUSE, GURUVAYOOR P.O, THRISSUR. BY ADVS. SRI.HARISANKAR V. MENON SMT.K.KRISHNA SMT.MEERA V.MENON RESPONDENTS: 1 THE ASST. COMMISSIONER (WC & LT) STATE GST DEPARTMENT (KERALA), THRISSUR - 680 001.

2 STATE OF KERALA REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001. BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.9648 OF 2018 PETITIONER: M/S.MANAPPURAM FINANCE LTD VALAPPAD, THRISSUR, REPRESENTED BY ITS GENERAL MANAGER,M.V.BABU BY ADVS. SRI.HARISANKAR V. MENON SMT.K.KRISHNA SMT.MEERA V.MENON RESPONDENTS:

1 THE ASST. COMMISSIONER OF STATE FAX STATE GOODS & SERVICE TAX DEPARTMENT,SPECIAL CIRCLE, THRISSUR 680 001. 2 THE INSPECTING ASST. COMMISSIONER OF STATE TAX STATE GODS & SERVICE TAX DEPARTMENT,THRISSUR 680 001. BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.13083 OF 2018 PETITIONER: MATHEW CYRIAC PROPRIETOR, CHENNOTH GLASSES & HARDWARES,PALARIVATTAM. BY ADVS. SRI.AJI V.DEV SMT.O.A.NURIYA SRI.SUSHANTH.J. RESPONDENTS:

1 THE ASSISTANT COMMISSIONER SPECIAL CIRCLE, STATE GOODS & SERVICE TAXES,TAX COMPLEX, KOTTAYAM - 686 001. 2 THE ASSISTANT COMMISSIONER OF STATE TAXES S.G.S.T. DEPARTMENT, CIVIL STATION,KOTTAYAM - 686 002. 3 THE COMMISSIONER OF STATE TAXES TAX TOWER, KILLIPPALAM, KARAMANA P.O, THIRUVANANTHAPURAM -695 002. BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.13442 OF 2018 PETITIONER:

M/S.URC CONSTRUCTION PVT. LTD KANJIKODE, PALAKKAD, REPRESENTED BY ITS MANAGING PARTNER, KANAKASABAPATHI. BY ADVS. SRI.HARISANKAR V. MENON SMT.K.KRISHNA SMT.MEERA V.MENON RESPONDENTS: 1 STATE TAX OFFICER STATE GST DEPARTMENT, PALAKKAD-678001. 2 STATE OF KERALA REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001.

3 INSPECTING ASST. COMMISSIONER STATE GST DEPARTMENT, PALAKKAD-678001. BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.15808 OF 2018 PETITIONER: M/S. TECPRO INFRA PROJECTS LTD. (FORMERLY KNOWN AS BESL INFRA PROJECTS LTD),CRAN-91,PONEKKARA ROAD, EDAPPALLY,KOCHI-682024, ERNAKULAM DISTRICT,REPRESENTED BY ITS AUTHORISED SIGNATORY S.VENUGOPALAN. BY ADV. SRI.BEJOY CHERIYAN RESPONDENTS: 1 STATE TAX OFFICER (WORKS CONTRACT) 2ND FLOOR, CLASS TOWER, SGST DEPARTMENT,OLD RAILWAY STATION ROAD,ERNAKULAM, KOCHI-682018. 2 INSPECTING ASSISTANT COMMISSIONER COMMERCIAL TAXES, KAKKANAD,KOCHI-682030. R1 BY ADV. SMT.A.SREEKALA, SC, BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.16012 OF 2018 PETITIONER: KUNNEL ENGINEERS AND CONTRACTORS (P) LTD 2ND FLOOR, MAREENA BUILDING, M.G.ROAD, ERNAKULAM, KOCHI-682 016, REPRESENTED BY ITS DIRECTOR, MICHAEL XAVIER. BY ADVS. SRI.S.ANIL KUMAR (TRIVANDRUM) SRI.M.RAJAGOPAL RESPONDENTS/RESPONDENTS: 1 ASST. COMMISSIONER (WORKS CONTRACT) OFFICE OF THE DY. COMMISSIONER, STATE GOODS AND SERVICES TAX DEPARTMENT, MATTANCHERRY, PIN-682 002 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 R3 BY ADV. SRI.JAGATH. N., CGC BY SPECIAL

GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.26416 OF 2018 PETITIONER: M/S. CHATHAMKULAM PROJECTS AND DEVELOPERS PRIVATE LTD. BY ITS MANAGING DIRECTOR SRI. SUMESH BABU BY ADVS. SRI.N.MURALEEDHARAN NAIR SMT.K.HYMAVATHY RESPONDENTS: 1 THE STATE TAX OFFICER COMMERCIAL TAX OFFICER, WORKS CONTRACT, PALAKKAD DISTRICT-678 001 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 CUSTOMS DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,GOVERNMENT OF INDIA, NEW DELHI-110 001. R1 BY ADV. SRI.THOMAS MATHEW NELLIMOOTTIL, SC, CENTRAL BOARD OF EXCISE AMP CUSTOMS R4 BY ADV. SRI.THOMAS MATHEW NELLIMOOTTIL, SC, CENTRAL BOARD OF EXCISE & CUSTOMS BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.7909 OF 2019(K) PETITIONER: KALYAN JEWELLERS INDIA

LIMITED (FORMERLY KNOWN AS KALYAN JEWELLERS SALEM PRIVATE LIMITED), POONKUNNAM, THRISSUR, PIN-680 002, REPRESENTED BY ITS DIRECTOR T.K.SEETHARAM. BY ADV. SRI.S.ANIL KUMAR (TRIVANDRUM) RESPONDENTS: 1 THE ASSISTANT COMMISSIONER OF STATE TAX STATE GOODS AND SERVICES TAX DEPARTMENT, SPECIAL CIRCLE, POOTHOLE, THRISSUR, PIN-680 004. 2 THE STATE OF KERALA REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001. BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.10348 OF 2019(P) PETITIONER: M/S SAJ BATTERIES (P) LTD., KALLUTHANKADAVU, PUTHIYARA, KOZHIKODE, REPRESENTED BY ITS DIRECTOR, HILDA SONIYA. BY ADVS. SRI.K.P.ABDUL AZEES SMT.SHOBA ANNAMMA EAPEN SHRI.AKHIL SURESH SMT.T.ARCHANA RESPONDENTS: 1 THE ASSISTANT COMMISSIONER 1, SPECIAL CIRCLE 1, STATE GOODS AND SERVICE TAX DEPARTMENT, KOZHIKODE-673006. 2 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM-695001. 3 STATE OF KERALA, REPRESENTED BY SECRETARY(TAXES), SECRETARIAT, THIRUVANANTHAPURAM-695001. BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.10357 OF 2019(T) PETITIONER: M/S SAJ BATTERIES (P) LTD KALLUTHANKADAVU, PUTHIYARA, KOZHIKODE, REPRESENTED BY ITS DIRECTOR, SMT. HILDA SONIYA. BY ADVS. SRI.K.P.ABDUL AZEES SMT.SHOBA ANNAMMA EAPEN SHRI.AKHIL SURESH SMT.T.ARCHANA RESPONDENTS: 1 THE ASSISTANT COMMISSIONER 1 SPECIAL CIRCLE I, STATE GOODS AND SERVICE TAX DEPARTMENT, KOZHIKODE-673006 2 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, THIRUVANANTHAPURAM-695001. 3 STATE OF KERALA, REPRESENTED BY SECRETARY(TAXES), SECRETARIAT, THIRUVANANTHAPURAM-695001. BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 W.P(C).No.10509 OF 2019(K) PETITIONER: HILLWOOD IMPORTS AND EXPORTS (P) LIMITED NH ROAD CHUNGAM FEROKE CALICUT 673631 REP BY V .SHAREEF MANAGING DIRECTOR

BY ADVS. SRI.P.RAGHUNATH SRI.PREMJIT NAGENDRAN RESPONDENTS: 1 ASSISTANT COMMISSIONER OF STATE TAX,SGST DEPARTMENT SPL. CIRCLE-II, KOZHIKODE-673006. 2 GOVERNMENT OF KERALA REPRESENTED BY CHIEF SECRETARY, THIRUVANANTHAPURAM- 3 COMMISSIONER OF COMMERCIAL TAXES THIRUVANANTHAPURAM 695001 BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON

16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.10525 OF 2019(M) PETITIONER: M/S.HILLWOOD FURNITURE PVT.LTD., NH ROAD, CHUNGAM, FEROKE, CALICUT - 673 631, REP. BY V.SHAREEF MANAGING DIRECTOR

BY ADVS. SRI.P.RAGHUNATH SRI.PREMJIT NAGENDRAN RESPONDENTS: 1 ASSISTANT COMMISSIONER OF STATE TAX, SGST DEPARTMENT, SPECIAL CIRCLE-II, KOZHIKODE - 673 006. 2 THE SECRETARY, TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM-695001 3 COMMISSIONER OF COMMERCIAL TAXES, THIRUVANANTHAPURAM-695 001. BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON

16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.10755 OF 2019(T) PETITIONER: NIRANAZHI AGRO FEEDS, INDUSTRIAL NAGAR P.O., CHANGANACHERRY - 686 106 (REPRESENTED BY SMITHA KARTHIKAPALLY, PROPRIETRIX) BY ADVS. SRI.K.N.SREEKUMARAN SRI.P.J.ANILKUMAR (A-1768) SRI.N.SANTHOSHKUMAR RESPONDENTS: 1 STATE TAX OFFICER, FIRST CIRCLE, STATE GOODS AND SERVICE TAX DEPARTMENT, CHANGANACHERRY - 686 101

2 STATE OF KERALA REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695 001 BY SPECIAL GOVERNMENT

PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.10898 OF 2019(J) PETITIONER: MOTHERCARE FOODS, INDUSTRIAL NAGAR- P.O., CHANGANACHERRY-686106, (REPRESENTED BY SINU KARTHIKAPPALLY, PROPRIETRIX). BY ADVS. SRI.K.N.SREEKUMARAN SRI.P.J.ANILKUMAR (A-1768) SRI.N.SANTHOSHKUMAR RESPONDENTS: 1 STATE TAX OFFICER, FIRST CIRCLE, STATE GOODS AND SERVICE TAX DEPARTMENT, CHANGANACHERRY-686101.

2 STATE OF KERALA, REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, PIN-695001. BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.11038 OF 2019(D) PETITIONER:

KARTHIKA TRADING CO. ROHINI NIVAS,PUZHAVATHU,CHANGANACHERRY-686101, (REPRESENTED BY SRI.NAVANEETHA KRISHNAN,MANAGING PARTNER). BY ADVS. SRI.K.N.SREEKUMARAN SRI.P.J.ANILKUMAR (A-1768) SRI.N.SANTHOSHKUMAR RESPONDENTS: 1 ASSISTANT COMMISSIONER,

SPECIAL CIRCLE,STATE GOODS AND SERVICE TAX DEPARTMENT, SALES TAX COMPLEX,NAGAMPADAM, KOTTAYAM-686001. 2 STATE OF KERALA, REPRESENTED BY SECRETARY TO GOVERNMENT,TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM,PIN-695001. BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.11474 OF 2019(H) PETITIONER: CEE PEE GRANITES PVT.LTD. REPRESENTED BY ITS MANAGING DIRECTOR MR.YOONUS SALEEM.CP. BY ADVS. SRI.ANIL D. NAIR SRI.SREEJITH R.NAIR SRI.ACHYUT K PADMARAJ SMT. ARYA ANIL SHRI.GOKULRAJ L. RESPONDENT:

THE ASSISTANT COMMISSIONER-I SPECIAL CIRCLE, STATE GOODS AND SERVICES TAX DEPARTMENT, MALAPPURAM-676505 BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.11546 OF 2019(P) PETITIONER: CEE PEE GRANITES PVT. LTD., 317, REPRESENTED BY ITS MANAGING DIRECTOR MR.YOONUS SALEEM C.P. BY ADVS. SRI.ANIL D. NAIR SRI.SREEJITH R.NAIR SRI.ACHYUT K PADMARAJ SMT. ARYA ANIL SHRI.GOKULRAJ L. RESPONDENT:

THE ASSISTANT COMMISSIONER-I, SPECIAL CIRCLE, STATE GOODS AND SERVICES TAX DEPARTMENT, MALAPPURAM- 676 505. BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.11622 OF 2019(C) PETITIONER: CEE VEE FOOTWEAR INDIA PVT LTD NH ROAD, CHUNGAM FEROKE, CALICUT-673631 REP. BY V.SHAREEF MANAGING DIRECTOR

BY ADVS. SRI.P.RAGHUNATH SRI.PREMJIT NAGENDRAN RESPONDENTS: 1 ASSISTANT COMMISSIONER OF STATE TAX SGST DEPARTMENT, SPL.CIRCLE - II, CALICUT- 673006. 2 GOVERNMENT OF KERALA REPRESENTED BY CHIEF SECRETARY, THIRUVANANTHAPURAM- 3 COMMISSIONER OF COMMERCIAL TAXES THIRUVANANTHAPURAM-695001 BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON

16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.12827 OF 2019(C) PETITIONER:

AJAYAKUMAR C.S. AGED 54 YEARS HARISREE BUILDERS AND DEVELOPERS, AJAY AND CO.KURIACHIRA P.O.THRISSUR DIST, PIN 680006 BY ADVS. SRI.S.SURESH BABU (CHERUNNIYOOR) SHRI.SIVANKUTTY S.

SRI.KIRAN S.SEKHAR RESPONDENTS: 1 THE STATE TAX OFFICER (WORKS CONTRACT), STATE GOODS AND SERVICE TAX DEPARTMENT, POOTHOLE P.O.THRISSUR DIST PIN-680004. 2 THE STATE TAX OFFICER (IB), STATE GOODS AND SERVICE TAX DEPARTMENT, POOTHOLE P.O.THRISSUR DIST. PIN-680004. 3 THE COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT, TAX TOWER, KARAMANA, THIRUVANANTHAPURAM, PIN-695 002. BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.14113 OF 2019(L) PETITIONERS: MANZIL CONSTRUCTIONS REPRESENTED BY ITS PROPRIETOR K. ABOOBACKER, 9446566460. BY ADVS. SRI.AJI V.DEV SMT.O.A.NURIYA SRI.ALAN PRIYADARSHI DEV RESPONDENTS:

1 THE ASSISTANT COMMISSIONER WORKS CONTRACT, S.G.S.T DEPARTMENT, CLAS TOWER, OLD RAILWAY STATION ROAD, ERNAKULAM, KOCHI-18 2 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KILLIPPALAM, KARAMANA P.O., THIRUVANANTHAPURAM-695 002. 3 THE STATE OF KERALA REPRESENTED BY ITS SECRETARY TO TAXES, SECRETARIAT, THIRUVANANTHAPURAM-695002. BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.16779 OF 2019(V) PETITIONER: M/S.TULSI DEVELOPERS INDIA PVT.LTD VIII/522B, 139, MAVELIPURAM, KAKKANAD, KOCHI-682030, REPRESENTED BY ITS MANAGING DIRECTOR MR.THULASI DAS G. BY ADVS. SRI.SOJAN MATHEW SRI.K.N.KRISHNAN NAMBOOTHIRI SRI.V.C.CHARLY SMT.K.J.VALSALA KUMARI RESPONDENTS: 1 THE STATE OF KERALA REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001.

2 THE STATE TAX OFFICER, COMMERCIAL TAXES, WORKS CONTRACT, ERNAKULAM-682015. 3 DEPUTY COMMISSIONER (APPEALS), SGST DEPARTMENT, ERNAKULAM-682015. 4 STATE ASSISTANT COMMISSIONER, SGST DEPARTMENT, ERNAKULAM CIVIL STATION, KAKKANAD, PIN- 682030. BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON

16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.18717 OF 2019(L) PETITIONER: T.A.SUSILKUMAR AGED 46 YEARS M/S. NANDANA POULTRY FARM, M. PUDUR, GOVINDAPURAM, PALAKKAD 678 507. BY ADVS. SRI.HARISANKAR V. MENON SMT.MEERA V.MENON RESPONDENTS: 1 THE COMMERCIAL TAX OFFICER CHITTUR 678 101. 2 THE DEPUTY COMMISSIONER, DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD 678 001. BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON

16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.18719 OF 2019(L) PETITIONER: P.R.SHAJU AGED 45 YEARS M/S. AMMUS POULTRY FARM, M. PUDUR. GOVINDAPURAM, PALAKKAD BY ADVS. SRI.HARISANKAR V. MENON SMT.MEERA V.MENON SMT.K.KRISHNA RESPONDENTS: 1 THE COMMERCIAL TAX OFFICER CHITTUR - 678 101 2 THE DEPUTY COMMISSIONER DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD - 678 001 BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON

16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.21117 OF 2019(L) PETITIONER: KERALA STATE CIVIL SUPPLIES CORPORATION LTD. (SUPPLYCO DISTRICT DEPOT), PADIPURAYKKAL BUILDING, GOODS SHED ROAD, NAGAMPADOM, KOTTAYAM, REPRESENTED BY ITS DEPOT MANAGER SRI. SAJI K.KURIAN. CONTACT- BY ADVS. SRI.AJI V.DEV SMT.O.A.NURIYA SRI.ALAN PRIYADARSHI DEV SHRI.KIRAN RAMACHANDRAN NAIR RESPONDENTS: 1 THE STATE TAX OFFICER, STATE G.S.T. DEPARTMENT, FIRST CIRCLE, TAX COMPLEX, KOTTAYAM-686001.

2 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KILLIPPALAM, KARAMANA P.O., THIRUVANANTHAPURAM-695002. 3 THE STATE OF

KERALA, REPRESENTED BY ITS SECRETARY TO TAXES, SECRETARIAT, THIRUVANANTHAPURAM-695002. BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.21307 OF 2019(K) PETITIONER: KERALA STATE CIVIL SUPPLIES CORPORATION LTD (SUPPLYCO DISTRICT DEPOT), PADIPURAYKKAL BUILDING, GOODS SHED ROAD, NAGAMPADOM, KOTTAYAM, REPRESENTED BY ITS DEPOT MANAGER SRI.SAJI K.KURIAN.CONTACT- BY ADVS. SRI.AJI V.DEV SMT.O.A.NURIYA SRI.ALAN PRIYADARSHI DEV SHRI.KIRAN RAMACHANDRAN NAIR RESPONDENTS: 1 THE STATE TAX OFFICER STATE G.S.T. DEPARTMENT, FIRST CIRCLE, TAX COMPLEX, KOTTAYAM-686001.

2 THE COMMISSIONER OF STATE TAXES, TAX TOWER, KILLIPPALAM, KARAMANA P.O., THIRUVANANTHAPURAM-695002. 3 THE STATE OF KERALA, REPRESENTED BY ITS SECRETARY TO TAXES, SECRETARIAT, THIRUVANANTHAPURAM-695002. BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.21473 OF 2019(H) PETITIONER: NATIONAL PAINTS

FACTORIES INDIA (P) LTD XXV/273,ANGAMALY INDUSTRIAL AREA,ANGAMALY SOUTH,ERNAKULAM,PIN-683572.(REPRESENTED BY C.M.SATHIADEVAN,MANAGING DIRECTOR).

BY ADVS. SRI.K.N.SREEKUMARAN SRI.P.J.ANILKUMAR (A-1768) SRI.N.SANTHOSHKUMAR RESPONDENTS: 1 ASSISTANT COMMISSIONER STATE GOODS AND SERVICE TAX DEPARTMENT, SPECIAL CIRCLE-III,THEVARA,ERNAKULAM, K0CHI-682015. 2 STATE OF KERALA, REPRESENTED BY SECRETARY TO GOVERNMENT,TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001. BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.24012 OF 2019(B) PETITIONER: M/S.BELMA ENGINEERS, BUILDING NO. VII/397 B, ALUVA ROAD, ANGAMALY SOUTH P.O., ERNAKULAM DISTRICT - 683 573., REPRESENTED BY ITS MANAGING PARTNER, C. A. BABY.

BY ADVS. SRI.K.J.ABRAHAM SRI.NIKHIL JOHN RESPONDENTS: 1 THE STATE TAX OFFICER (WORKS CONTRACT), KERALA GST DEPARTMENT, MATTANCHERRY AT ALUVA, ERNAKULAM - 682 018. 2 THE DEPUTY COMMISSIONER, KERALA GST DEPARTMENT, MATTANCHERRY, KOCHI- 3 COMMISSIONER OF STATE TAX KERALA GST DEPARTMENT, TAX TOWER, KARAMANA P.O., THIRUVANANTHAPURAM DISTRICT - 695 022. 4 STATE OF KERALA REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM - 695 001. BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG

WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR WEDNESDAY, THE 18TH DAY OF DECEMBER 2019 / 27TH AGRAHAYANA, 1941 WP(C).No.24670 OF 2019(G) PETITIONER: M/S. AMITY PROJECTS AND CONSTRUCTIONS (A P C O N) ARACKAL BUILDING, OPP. KRL MAIN GATE, AMBALAMUGHAL, REPRESENTED BY ITS PARTNER, K.K.ANIL KUMAR, AGED 53, S/O KRISHNAN. BY ADVS. SRI.HARISANKAR V. MENON SMT.MEERA V.MENON RESPONDENTS: 1 THE ASSISTANT COMMISSIONER(WC) STATE GST DEPARTMENT (KERALA), MATTANCHERRY-682 002.

2 STATE OF KERALA, REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001. BY SPECIAL GOVERNMENT PLEADER SRI.C.E.UNNIKRISHNAN THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16.12.2019, ALONG WITH WP(C).13673/2017 AND CONNECTED CASES, THE COURT ON 18.12.2019 DELIVERED THE FOLLOWING:

W.P.(C).Nos.13673, 12818, 20255, 20465, 20840, 20841, 21003, 21004, 23629, 23638, 23654, 23662 & 32107/2017, 5981, 8385, 9648, 13083, 13442, 15808, 16012 & 11622, 12827, 14113, 16779,18717, 18719, 21117, 21307, 21473, 24012 & 24670/2019 :: 43 :: 'C.R.'

JUDGMENT

In these batch of writ petitions, the petitioner/assessees impugn the pre-assessment notices/assessment orders issued to them to complete assessments of escaped turnover by invoking the provisions of Section 42(3) of the Kerala Value Added Tax Act [hereinafter referred to as the KVAT Act]. It is the common case in all these writ petitions that the period envisaged for re-opening assessments under Section 25 of the KVAT Act had expired by the time the

notices for re-opening assessments, invoking Section 42(3) of the KVAT Act, were issued to them. The petitioners therefore contend that in such cases, the Revenue cannot invoke Section 42(3) of the KVAT Act to re-open assessments that have already become final under the KVAT Act.

2. To appreciate the issue raised in these writ petitions, one

has to first notice the statutory provisions under the KVAT Act. As per the Scheme of the KVAT Act, the assessment procedure commences with the filing of a return by the assessee. If the return W.P.(C).Nos.13673, 12818, 20255, 20465, 20840, 20841, 21003, 21004, 23629, 23638, 23654, 23662 & 32107/2017, 5981, 8385, 9648, 13083, 13442, 15808, 16012 & 11622, 12827, 14113, 16779,18717, 18719, 21117, 21307, 21473, 24012 & 24670/2019

:: 44 :: filed by the assessee conforms to the requirement under the KVAT Act and Rules, in respect of the details of turnover to be furnished and the tax to be paid thereon, and there is no query raised by the Revenue within the period prescribed for the same, the assessment to tax is deemed completed as a self-assessment to tax by the assessee under Section 21 of the KVAT Act. If an assessee does not file a return as contemplated by the KVAT Act and Rules or files a defective return, then the assessment is completed on best

judgment basis by the Revenue after following the procedure under

Section 22 of the KVAT Act. In certain cases, as enumerated under Section 24 of the KVAT Act, an assessment can be completed pursuant to consideration of audit objections in relation to the details furnished by the assessee along with his returns. The assessments completed under Sections 21, 22 and 24 can still be re-opened in terms of 25 of the KVAT Act to assess such turnover as has escaped assessment to tax in an earlier assessment. The power to assess escaped turnover under Section 25 has, however, to be exercised within the period stipulated under the Act for the exercise of such power. The said period was five years from the end of the assessment year concerned till 31.3.2017, and was extended to six years from the end of the assessment year concerned thereafter.

3. Section 42 of the KVAT Act, as it stood till 12.11.2016, read as follows:

42. Audit of accounts and certification of returns :- (1) Every dealer whose total turnover in a year exceeds rupees forty lakhs shall get his accounts audited annually by a Chartered Accountant or Cost Accountant and shall submit copy of the audited statement of accounts and certificate, in the manner prescribed.

> Provided that a co-operative society registered or deemed to be registered under the Kerala Co-operative Societies Act, 1969 (21 of 1969), may in lieu of the statement and certificate mentioned above, submit a copy of the audited statement of accounts and certificate issued by the Registrar of Co-operative Societies on or before 31 st day of December of the year succeeding to the year to which annual return relates.

(2) Where any dealer detects any omission or mistake in the

> annual return submitted by him with reference to the audited figures, he shall file revised annual return rectifying the mistake or omission along with the audit certificate. Where, as a result of such revision, the tax liability increases, the revised return shall be accompanied by proof of payment of such tax, interest due thereon under sub-section (5) of section 31, and penal interest, calculated at twice the rate specified under sub-section (5) of section 31:

Provided that this sub-section shall not apply to a dealer against whom any penal action is initiated in respect of such omission or mistake under any of the provisions of this Act. By a notification dated 13.11.2016, the Section was amended to insert a new sub section therein, with retrospective effect from

01.04.2005, the date on which the KVAT Act came into force in the State of Kerala. Sub Section (3) of Section 42, that was inserted, reads as follows: W.P.(C).Nos.13673, 12818, 20255, 20465, 20840, 20841, 21003, 21004, 23629, 23638, 23654, 23662 & 32107/2017, 5981, 8385, 9648, 13083, 13442, 15808, 16012 & 11622, 12827, 14113, 16779,18717, 18719, 21117, 21307, 21473, 24012 & 24670/2019 :: 46 :: (3) Notwithstanding anything to the contrary contained in this Act, if a dealer,

(i) fails to file audited accounts referred to in sub-section (1), or

(ii) fails to file revised annual return rectifying the mistake or

omission, along with the audited statement of accounts and certificate or if the variance in the audited statement of accounts with the returns is not satisfactorily explained in the reconciliation statement prescribed, or

(iii) fails to file the annexures, statements, certificates,

declarations, including the statutory declarations to be filed under the Central Sales Tax Act, 1956 which are required to be filed along with the returns to prove the correctness of the concessional rate of tax, exemptions and exports claimed in the returns, or

(iv) fails to declare any sale, purchase or interstate stock

> transfer as evidenced from the documents prescribed under section 46 available with the assessing authority in the sales and purchase lists filed along with the returns, the assessment of such dealer for the relevant year for the purpose of section 25 shall be treated as pending and the time limit mentioned thereunder shall not be applicable in such cases.

Soon after the aforesaid amendment, the Revenue initiated proceedings for re-opening the assessments of those assessees whose turnover was above the limits specified under Section 42(1), notwithstanding that the period under Section 25 of the Act for re-opening the assessments of such assessees had expired. In many cases, the assessments were thereafter completed by including the alleged

escaped turnover and subjecting the same to tax. As already noticed, the pre-assessment notices and assessment orders are impugned in these writ petitions.

W.P.(C).Nos.13673, 12818, 20255, 20465, 20840, 20841, 21003, 21004, 23629, 23638, 23654, 23662 & 32107/2017, 5981, 8385, 9648, 13083, 13442, 15808, 16012 & 11622, 12827, 14113, 16779,18717, 18719, 21117, 21307, 21473, 24012 & 24670/2019 :: 47 ::

4. The contention raised on behalf of the writ petitioner assessees, as discernible from the pleadings, can be summarised as under: As per the Scheme of the KVAT Act, there is a finality

> attached to assessment proceedings and there are indicators under Sections 21, 22 24 and 25 of the KVAT Act as to when an assessment can be deemed final. Section 42(3), if interpreted as conferring a power on the Revenue to disregard the finality attaching to assessments, would militate against the Scheme of the KVAT Act. Such an interpretation is therefore to be avoided.

The amendment inserting Sub Section 3 to Section 42 was

> brought in through Notification dated 13.11.2016 and was with a view to annul the effect of the judgment dated 5.10.2016 of this Court in S.Najeem and Other v. Commercial Tax Officer and Others, that frustrated the attempt of the Revenue to re-open assessments after expiry of the period of limitation prescribed therefor under Section 25 of the KVAT Act. In the absence of a validating provision, a mere retrospective amendment cannot nullify the declaratory

judgment of this Court in Najeem's case [supra]; [Ref. -

> Iswara Bhat v. CAIT - [1992 KHC 110]; State of Karnataka and Others v. Karnataka Pawn Brokers Assn. and Others - [2018 KHC 6187]]. W.P.(C).Nos.13673, 12818, 20255, 20465, 20840, 20841, 21003, 21004,

23629, 23638, 23654, 23662 & 32107/2017, 5981, 8385, 9648, 13083, 13442, 15808, 16012 & 11622, 12827, 14113, 16779,18717, 18719, 21117, 21307, 21473, 24012 & 24670/2019

:: 48 :: The retrospective operation of Section 42(3) with effect from

01.04.2005 would entail the re-opening of assessments that were completed years ago and in respect of assessment years pertaining to which the assessees do not have the relevant Books of accounts and other records to defend their case against an allegation of escaped turnover. It is contended that under the KVAT Rules, an assessee is obliged to keep his Books of account only for five years and hence the retrospective operation of Section 42(3) can, at any rate, be only to such extent and not beyond that. [Ref. - Rai Ramkrishna v. State of Bihar - [AIR 1963 SC 1667]; National Agricultural Cooperative Marketing Federation of India Ltd. and Another v. Union of India and Others - [(2003) 5 SCC 23] & Commissioner of Income Tax (Central)-I, New Delhi v. Vatika Township Private Limited - [(2015) 1 SCC 1]].

Removing the limitation period for re-opening assessments

of registered dealers under the KVAT Act would tantamount to treating them at par with unregistered dealers and those subjected to protective assessments, who are seen as evaders of tax. The provisions would therefore breach the mandate of Article 14 in that it treats unequals as equals for the purposes of assessment. Reference is drawn to Ghanshyam Das v. Regional Assistant Commissioner of Sales Tax, Nagpur - [(1964) 4 SCR 436]; Anandji Haridas and Co. (P) Ltd. v. S.P. Kasture and Others - [AIR 1968 SC 565]; State of Gujarat and Another v. Patel Ramjibhai Danabhai and Others - [(1979) 3 SCC 347]]. W.P.(C).Nos.13673, 12818, 20255, 20465, 20840, 20841, 21003, 21004, 23629, 23638, 23654, 23662 & 32107/2017, 5981, 8385, 9648, 13083, 13442, 15808, 16012 & 11622, 12827, 14113, 16779,18717, 18719,

It is trite that in cases where there is no limitation period prescribed under a taxing statute for taking action against an assessee, a reasonable period of limitation has to be read into the statutory provision by the Court. In the instant cases, the reasonable period would be the period prescribed under Section 25 of the KVAT Act. [Ref. - [Director of Income-Tax (International Taxation) v. Mahindra and Mahindra Ltd. - [(2014) 365 ITR 560 (Bombay)]; Regional Provident Fund Commissioner v. K.T. Rolling Mills Pvt. Ltd. [(1995) 1 SCC 181]; Union of India and Others v. Uttam Steel Limited - [(2015) 13 SCC 209]; Chhedi Lal Yadav and Others v. Hari Kishore Yadav (Dead) Through Legal representatives and Others - [(2018) 12 SCC 527].

Since Section 25 and Section 42 operate in the same field and govern re-opening of assessments so as to assess escaped turnover, prescribing a limitation period for exercise of power under Section 25 to the exclusion of such prescription under Section 42(3) would pave the way for Assessing authorities to choose between remedies. Such discretion cannot be left open to the Revenue in a taxing statute without offending Article 14 of the Constitution and the concept of non-arbitrariness that must inform State action. [Ref - Southern Motors v. State of Karnataka and Others - [(2017) 3 SCC 467].

5. Per contra, the submissions advanced by the learned Government Pleader on behalf of the respondent/State can be

 summarised as follows:

Section 42(3) deals with a separate procedure for the assessment of escaped turnover pertaining to a particular class of assessees viz. those that answer to the description under Section 42(1) of the KVAT Act and have a turnover in excess of the limit prescribed thereunder. For such assessees, the assessment of escaped turnover is not under Section 25 but in terms of Section 42(3).

The non-obstante clause in Section 42(3) makes it clear that in the case of such assessees as are envisaged under Section 42(1), under the circumstances mentioned in Section 42(3), their assessment will be treated as pending for the purposes of Section 25 of the Act and the period of limitation under that Section will not apply. As for the effect of non-obstante clauses, reliance is placed on Union of India v. G.M.Kokil & Others - [AIR 1984 SC 1022]; South India Corporation

(P) Ltd. v. Secretary, Board of Revenue,

Thiruvananthapuram & another - [AIR 1964 SC 207]; Municipal Corporation Indore & Others v. Smt. Rethna Prabha & Others - [AIR 1977 SC 308]; State (NCT of Delhi) v. Narendar - [(2014) 13 SCC 100]; Iridium India Telecom Ltd. v. Motorolla IMS - [(2005) 2 SCC 145]; Parayankandiyal Eravath Kanapravan Kalliani Amma v. K.Devi - [(1996) 4 SCC 76]. For the proposition that in the absence of a time limit prescribed under a Statute, the assessing authority is entitled to complete proceedings W.P.(C).Nos.13673, 12818, 20255, 20465, 20840, 20841, 21003, 21004, 23629, 23638, 23654, 23662 & 32107/2017, 5981, 8385, 9648, 13083, 13442, 15808, 16012 & 11622, 12827, 14113, 16779,18717, 18719, 21117, 21307, 21473, 24012 & 24670/2019

 properly commenced without any restrictions as to time, reliance is placed on Regional Assistant Commissioner Indore v. Malva Vanaspathi & Chemical Company Ltd. - [AIR 1968 SC 894]; Bharat Steel Tubes Ltd. and Others v. State of Haryana and Others - [(1988) 70 STC 122]. The amendment to Section 42

inserting sub section (3) therein, has been given retrospective operation with effect from 01.04.2005. The said retrospectivity conferred by the legislature has the effect of removing the basis of the

judgment rendered in the case of such assessees in the

context of the limitation provisions under Section 25 of the KVAT Act. The said judgment only found that in the absence of a power, other than mentioned under Section 25 of the KVAT Act, the Revenue could not re-open an assessment after the expiry of the limitation period under Section 25 of the

KVAT Act. The amendment removes the basis of the judgment

> by introducing a separate provision for assessing escaped turnover in respect of the particular class of assessees mentioned in Section 42 (1) of the KVAT Act. Reliance is placed on M.P. Sundararamier & Company v. State of Andra Pradesh - [1958 SCR 1422]; J.K. Jute Mills Company v. State of Uttar Pradesh - [AIR 1961 SC 1534]; Bahuji v. Municipal Committee, Khandwa - [AIR 1961 SC 1486]; M/s.Reghubar Dayal Jai Prakash v. Union of India - [AIR 1962 SC 263]; Cheviti Venkanna Yadav v. State of Telungana and Others - [(2017) 1 SCC 283]; State of Karnataka and others v. Karnataka Pawn Brokers Association and Others - [(2018) 6 SCC 363]. W.P.(C).Nos.13673, 12818, 20255, 20465, 20840, 20841, 21003, 21004, 23629, 23638, 23654, 23662 & 32107/2017, 5981, 8385, 9648, 13083, 13442, 15808, 16012 & 11622, 12827, 14113, 16779,18717, 18719, 21117, 21307, 21473, 24012 & 24670/2019

6. I have heard the learned counsel for the petitioners in all these writ petitions as also the learned Government Pleader for the respondents.

7. On a consideration of the facts and circumstances of the

case as also the submissions made across the bar, I find that Section 42 of the KVAT Act was amended through a Notification dated 13.11.2016, and the amendment was given retrospective effect from 01.04.2005, the date on which the KVAT Act was brought into force in the State of Kerala. The legislative power of the State legislature to amend the Act with retrospective effect, cannot be disputed for the power to legislate carries with it the power to legislate retrospectively also [See M/s. J.K. Jute Mills Co. Ltd. v. State of Uttar Pradesh and another - [AIR 1961 SC 1534]; Mr. Jadao Bahuji v. The Municipal Committee, Khandwa and another - [AIR 1961 SC 1486]; M/s. Raghubar Dayal Jai Parkash and Others v. The Union of India and another - [AIR 1962 SC 263]; State of Karnataka and Others v. Karnataka Pawn Brokers Association and Others - [(2018) 6 SCC 363]]. Limitations have, however, been recognised to the power to legislate retrospectively, and the issue to be considered in these cases is

W.P.(C).Nos.13673, 12818, 20255, 20465, 20840, 20841, 21003, 21004, 23629, 23638, 23654, 23662 & 32107/2017, 5981, 8385, 9648, 13083, 13442, 15808, 16012 & 11622, 12827, 14113, 16779,18717, 18719, 21117, 21307, 21473, 24012 & 24670/2019 :: 53 :: whether any such limitation ought to be applied in relation to Section 42(3) of the KVAT Act.

8. It would appear that by introducing a new Sub section (3)

to Section 42, the State legislature wanted to carve out a class of assessees namely, those whose turnover exceeded the threshold limit specified in Section 42(1), for a differential treatment in the matter of re-opening of assessments to assess escaped turnover. The technique that was employed was to define the circumstances under which, in the case of such assessees, the assessments would not be deemed complete under Sections 21, 22 or 24, but would be deemed pending for the purposes of Section 25, notwithstanding the limitation period prescribed under Section 25 which was expressly stated to be inapplicable to such cases. Although the petitioners would contend that the classification brought about between two categories of assessees for differential treatment in the matter of re-opening of assessment would offend Article 14 of the Constitution of India, I am of the view that in enacting fiscal legislation the legislature is entitled to a great deal

of latitude and this Court would interfere with such a classification only if there is a clear transgression of constitutional principles that is established. In the instant case, when viewed against the object sought to be achieved

 by the legislature viz. the taxation of escaped turnover, a classification effected amongst assessees, based on turnover, and for the purpose of adopting a different procedure for those with a higher turnover, appears to me to be guided by an intelligible differentia having a rational nexus with the object sought to be achieved by the legislature. The said classification would therefore withstand the tests under Article 14 and the statutory provision cannot be said to be discriminatory in the sense of treating unequals as equals.

9. While the prospective operation of Section 42(3) satisfies

the test of constitutionality, the question arises as to whether the retrospective operation of the newly introduced provision would cause the assessees substantial prejudice or deprive the assessees of any vested right that accrued to them prior to the introduction of the new provision. It is trite that if a retrospective operation of a statutory provision has the effect of depriving an assessee of an accrued right, in a manner that will substantially prejudice him, then such retrospective operation of the amended provisions would not be legally justified. [See Rai Ramkrishna v. State of Bihar - [AIR 1963 SC 1667]; R.C. Tobacco Pvt. Ltd. and Another v. Union of India and Another - [AIR 2005 SC 4203]; Jayam and

:: 55 :: Company v. Assistant Commissioner and Another - [(2016) 15 SCC 125]. In my view, the same would be the position if, on account of a retrospective operation of the newly introduced provision, the assessee is not in a position to adduce material to defend itself against an allegation of suppressed/escaped turnover. In these cases, one of the contentions raised on behalf of the petitioner/assessees is that the retrospective operation of Section 42(3) would entail the re-opening of assessments that were completed years ago, and in relation to which assessment years the assessees do not have the relevant Books of account and other records to defend their case against an allegation of escaped turnover. The said contention is based on the provisions of Rule 58(20) of the KVAT Rules, which obliges an assessee to keep his Books of account only for a period of five years from the end of the assessment year in question or two years from the date of disposal of the appeal or revision arising out of such assessments or from the date of completion of any other provision under the Act connected with such assessment, appeal or revisions whichever is later. Thus, from the Scheme of the Act and Rules, there can be inferred a finality to assessment proceedings within a specified period from the end of the assessment year. The fixing of such a specified period would also be in line with the judgments that hold that in the

:: 56 :: absence of a prescribed time limit for completing assessments under the Statute, a reasonable period has to be read in, and in determining what that reasonable period should be, clues can be gathered from the other provisions under the KVAT Act and Rules. [See State of Gujarat v. Patel Raghav Natha and Others - [AIR 1969 SC 1297]; State of Punjab and Others v. Bhatinda District Cooperative Milk Producers Union Ltd. - (2007) 11 SCC 363; Director of Income-Tax (International Taxation) v. Mahindra and Mahindra Ltd. - [(2014) 365 ITR 560 (Bombay)].

10. What then should be the period prescribed for exercise of

the power under Section 42(3) and consequently the extent of retrospectivity conceded to the statutory provision ? Ordinarily, one could have looked to the time limit prescribed for exercise of a similar power, and for a similar purpose under the Act, to apply the same time limit for the exercise of power under Section 42(3). A similar power is contained in Section 25 of the KVAT Act but the time limit under the said provision is expressly stated to be inapplicable to Section 42(3). This Court has therefore to look at the overall Scheme of the KVAT Act, the interests of ensuring certainty in taxation matters as also the necessity to interpret the provision in

 a manner that would avoid unconstitutional results such as unreasonableness, unfairness and arbitrariness of the statutory provision, for determining the limits of exercise of the power under Section 42(3). In my view, the time limit specified in Rule 58(20) of the KVAT Rules offers a safe guide to define the limits of the power under Section 42(3) of the Act. It would ensure that the power to re- open assessments, so as to bring to tax escaped turnover, is not exercised in a manner that prejudicially affects an assessee who is not in a position to meet the charge against him for want of his Books of account and other relevant material. Such a limitation on the power to re-open assessments would also accord with the requirement of ensuring fairness and certainty in maters of taxation, a feature that has been insisted upon in the tax jurisprudence of our country. [See New Delhi v. Vatika Township Private Limited - [(2015) 1 SCC 1]; Principal Commissioner of Income-Tax v. Maruti Suzuki India Ltd. - [(2019) 416 ITR 613 (SC)]]. As observed by the Supreme Court in the last mentioned case, there is a significant value which must attach to observing the requirement of consistency and certainty. Individual affairs are conducted and business decisions are made in the expectation of consistency, uniformity and certainty. To detract from those principles is neither expedient nor desirable.

:: 58 :: In the result, these writ petitions are disposed by upholding the retrospective operation of Section 42(3) of the KVAT Act, but declaring that the power to re-open assessments under the said provision cannot be exercised in relation to such assessments where the period for which the assessee concerned is obliged to retain the Books of account under Rule 58(20) of the KVAT Rules has expired. The retrospective operation of Section 42(3) of the KVAT Act will thus stand controlled by the period of limitation aforementioned, and the legality of the notices/orders impugned in these writ petitions shall stand determined by the said declaration. Sd/- A.K.JAYASANKARAN NAMBIAR JUDGE prp

W.P.(C).Nos.13673, 12818, 20255, 20465, 20840, 20841, 21003, 21004, 23629, 23638, 23654, 23662 & 32107/2017, 5981, 8385, 9648, 13083, 13442, 15808, 16012 & 11622, 12827, 14113, 16779,18717, 18719, 21117, 21307, 21473, 24012 & 24670/2019

:: 59 :: APPENDIX OF W.P(C).NO.13673/2017 PETITIONER'S EXHIBITS: EXHIBIT P1 TRUE COPY OF THE ANNUAL RETURN IN FORM 10 FOR THE ASSESSMENT YEAR 2010-2011 EXHIBIT P1A TRUE COPY OF THE ANNUAL RETURN IN FORM 10D FOR THE ASSESSMENT YEAR 2010 EXHIBIT P2 TRUE COPY OF THE AUDIT REPORT FOR THE ASSESSMENT YEAR 2010-2011 EXHIBIT P2A TRUE COPY OF THE BALANCE SHEET FOR THE ASSESSMENT YEAR 2010-2011 EXHIBIT P3 TRUE COPY OF THE NOTICE DATED 25.2.2017 RESPONDENTS EXHIBITS: EXHIBIT R2(a) TRUE COPY OF THE NOTICE ISSUED ON 27.4.2012. EXHIBIT R2(b) TRUE COPY OF THE NOTICE ISSUED ON 2.11.2016. EXHIBIT R2(c) TRUE COPY OF THE REPLY FILED BY THE PETITIONER ON 31.10.2016 REFERRING TO NOTICE ISSUED ON 27.4.2012. //TRUE COPY// P.S. TO JUDGE APPENDIX OF W.P(C).NO.12818/2017 PETITIONER'S EXHIBITS: EXHIBIT P1 TRUE COPY OF THE ORDER GRANTING PERMISSION DATED 1/9/2010 EXHIBIT P2 TRUE

COPY OF THE ANNUAL RETURN FOR THE ASSESSMENT YEAR 2010-11 EXHIBIT P2A TRUE COPY OF THE AUDIT REPORT FOR THE ASSESSMENT YEAR 2010-11 EXHIBIT P2B TRUE COPY OF THE CERTIFICATE OF THE STATUTORY AUDITOR EXHIBIT P3 TRUE COPY OF THE ORDER DATED 3/12/2012 EXHIBIT P4 TRUE COPY OF THE ASSESSMENT ORDER DATED EXHIBIT P5 TRUE COPY OF THE SUMMONS DATED 27/12/2016 EXHIBIT P6 TRUE COPY OF THE REPLY WITHOUT ANNEXURES DATED EXHIBIT P7 TRUE COPY OF NOTICE DATED 10/3/2017 ISSUED BY THE 3RD RESPONDENT RESPONDENTS EXHIBITS: NIL. //TRUE COPY// P.S. TO JUDGE APPENDIX OF W.P(C).NO.20255/2017 PETITIONER'S EXHIBITS: EXHIBIT P1 TRUE COPY OF THE NOTICE DATED 01.06.2017 ISSUED FOR THE YEAR 2008-09. EXHIBIT P1(A) TRUE COPY OF THE NOTICE DATED 01.06 .2017 ISSUED FOR THE YEAR 2009-10., EXHIBIT P1(B) TRUE COPY OF THE NOTICE DATED 01.06.2017 ISSUED FOR THE YEAR 2010-11. EXHIBIT P1(C) TRUE COPY OF THE NOTICE DATED 01.06.2017 ISSUED FOR THE YEAR 2011-12. EXHIBIT P2 TRUE COPY OF THE ORDER NO.R9-32080278532/15-16 DATED 26.3.2016. EXHIBIT P3 TRUE COPY OF THE REQUEST LETTER DATED 07.06.2017. EXHIBIT P4 TRUE COPY OF THE LETTER DATED 08.06.2017. RESPONDENTS EXHIBITS: NIL. //TRUE COPY// P.S. TO JUDGE APPENDIX OF W.P(C).NO.20465/2017 PETITIONER'S EXHIBITS: EXHIBIT P1 TRUE COPY OF THE NOTICE DATED 01.06.2017 ISSUED FOR THE YEAR 2008-09. EXHIBIT P1(A) TRUE COPY OF THE NOTICE DATED 01.06.2017 ISSUED FOR THE YEAR 2009-10. EXHIBIT P1(B) TRUE COPY OF THE NOTICE DATED 01.06.2017 ISSUED FOR THE YEAR -2010-11 EXHIBIT P1(C) TRUE COPY OF THE NOTICE DATED 01.06.2017 ISSUED FOR THE YEAR 2011-12. EXHIBIT P2 TRUE COPY OF THE ORDER NO.R9-32080280455/15-16 DATED 26.3.2016. EXHIBIT P3 TRUE COPY OF THE REQUEST LETTER DATED 07.06.2017. EXHIBIT P4 TRUE COPY OF THE LETTER DATED 08.06.2017. RESPONDENTS EXHIBITS: NIL. //TRUE COPY// P.S. TO JUDGE APPENDIX OF W.P(C).NO.20840/2017 PETITIONER'S EXHIBITS: EXHIBIT P1 TRUE COPY OF THE NOTICE DATED 01-06-2017 ISSUED FOR THE YEAR 2008-09. EXHIBIT P1(A) TRUE COPY OF THE NOTICE DATED 01-06-2017 ISSUED FOR THE YEAR 2009-10. EXHIBIT P1(B)

TRUE COPY OF THE NOTICE DATED 01-06-2017 ISSUED FOR THE YEAR 2010-11. EXHIBIT P2 TRUE COPY OF ORDER DATED 26-03-2016. EXHIBIT P3 TRUE COPY OF REQUEST LETTER DATED 07-06-2017. EXHIBIT P4 TRUE COPY OF THE LETTER DATED 08-06-2017. RESPONDENTS EXHIBITS: NIL. //TRUE COPY// P.S. TO JUDGE APPENDIX OF W.P(C).NO.20841/2017 PETITIONER'S EXHIBITS: EXHIBIT P1 TRUE COPY OF THE NOTICE DATED 01.06.2017 ISSUED FOR THE YEAR 2008-09. EXHIBIT P1(A) TRUE COPY OF THE NOTICE DATED 01.06.2017 ISSUED FOR THE YEAR 2009-10. EXHIBIT P1(B) TRUE COPY OF THE NOTICE DATED 01.06.2017 ISSUED FOR THE YEAR 2010-11. EXHIBIT P2 TRUE COPY OF ORDER NO.R9-32080264435/15-16 DATED 26.03.2016. EXHIBIT P3 TRUE COPY OF REQUEST LETTER DATED 07.06.2017. EXHIBIT P4 TRUE COPY OF THE LETTER DATED 08.06.2017. RESPONDENTS EXHIBITS: NIL. //TRUE COPY// P.S. TO JUDGE APPENDIX OF W.P(C).NO.21003/2017 PETITIONER'S EXHIBITS: EXHIBIT P1: TRUE COPY OF THE NOTICE DATED 1.6.2017 ISSUED FOR THE YEAR 2008-09. EXHIBIT P1(A): TRUE COPY OF THE NOTICE DATED 1.6.2017 ISSUED FOR THE YEAR 2009-10. EXHIBIT P1(B): TRUE COPY OF THE NOTICE DATED 1.6.2017 ISSUED FRO THE YEAR 2010-11. EXHIBIT P2: TRUE COPY OF ORDER DATED 26.3.2016. EXHIBIT P3: TRUE COPY OF REQUEST LETTER DATED 7.6.2017. EXHIBIT P4: TRUE COPY OF THE LETTER DATED 8.6.2017. RESPONDENTS EXHIBITS: NIL. //TRUE COPY// P.S. TO JUDGE APPENDIX OF W.P(C).NO.21004/2017 PETITIONER'S EXHIBITS: EXHIBIT P1 TRUE COPY OF THE NOTICE DATED 01-06-2017 ISSUED FOR THE YEAR 2008-09. EXHIBIT P1[A] TRUE COPY OF THE NOTICE DATED 01-06-2017 ISSUED FOR THE YEAR 2009-10. EXHIBIT P1B TRUE COPY OF THE NOTICE DATED 01-06-2017 ISSUED FOR THE YEAR 2010-11. EXHIBIT P2 TRUE COPY OF ORDER DATED 26.03.2016. EXHIBIT P3 TRUE COPY OF REQUEST LETTER DATED 07-06-2017. EXHIBIT P4 TRUE COPY OF THE LETTER DATED 08-06-2017. RESPONDENTS EXHIBITS: NIL. //TRUE COPY// P.S. TO JUDGE APPENDIX OF W.P(C).NO.23629/2017 PETITIONER'S EXHIBITS: EXHIBIT P1 TRUE COPY OF THE NOTICE DATED 01.06.2017 ISSUED FOR THE YEAR 2011-2012 RESPONDENTS EXHIBITS: NIL. //TRUE COPY// P.S. TO JUDGE APPENDIX OF W.P(C).NO.23638/2017 PETITIONER'S EXHIBITS:

EXHIBIT P1 TRUE COPY OF THE NOTICE DATED 1.6.2017 ISSUED FOR THE YEAR 2011-12 RESPONDENTS EXHIBITS: NIL. //TRUE COPY// P.S. TO JUDGE APPENDIX OF W.P(C).NO.23654/2017 PETITIONERS EXHIBITS: EXHIBIT P1: TRUE COPY OF THE NOTICE DATED 1.6.2017 ISSUED FOR THE YEAR 2011-2012. RESPONDENTS EXHIBITS: NIL. //TRUE COPY// P.S. TO JUDGE APPENDIX OF W.P(C).NO.23662/2017 PETITIONER'S EXHIBITS: EXHIBIT P1 TRUE COPY OF THE NOTICE DATED 01-06-2017 ISSUED FOR THE YEAR 2011-2012. RESPONDENTS EXHIBITS: NIL. //TRUE COPY// P.S. TO JUDGE APPENDIX OF W.P(C).NO.32107/2017 PETITIONER'S EXHIBITS: EXHIBIT P1 TRUE COPY OF THE NOTICE DATED 17-5-2017 FOR THE ASSESSMENT YEARS 2009-10. EXHIBIT P2 TRUE COPY OF THE NOTICE DATED 25-04-2017 FOR THE ASSESSMENT YEARS 2010-11. EXHIBIT P3 TRUE COPY OF THE REPLY DATED 15-06-2017. EXHIBIT P4 TRUE COPY OF THE REPLY DATED 25-05-2017. EXHIBIT P5 TRUE COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2009-10 DATED 15-06-2017. EXHIBIT P6 TRUE COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2010-11 DATED 15-06-2017. EXHIBIT P7 TRUE COPY OF THE ORDER ISSUED UNDER SECTION 25B DATED 23-03-2016 FOR THE ASSESSMENT YEAR 2010- 2011. RESPONDENTS EXHIBITS: NIL. //TRUE COPY// P.S. TO JUDGE APPENDIX OF W.P(C).NO.5981/2018 PETITIONER'S EXHIBITS: EXHIBIT P1 TRUE COPY OF THE ASSESSMENT ORDER NO. BY THE SECOND RESPONDENT TO THE PETITIONER EXHIBIT P2 THE HON'BLE HIGH COURT HAD GRANTED FULL STAY IN

THAT WRIT PETITION. THE TRUE COPY OF THE INTERIM STAY ORDER IN WPC.NO.16997/2017 DATED 23RD DAY OF MAY 2017 IS PRODUCED BY THE SECOND RESPONDENT TO THE PETITIONER

EXHIBIT P3 TRUE COPY OF NOTICE U/S 67(1)(D) OF KVAT 2003 DATED 23.01.2018 ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER. EXHIBIT P4 TRUE COPY OF THE REPLY OF PENALTY NOTICE DATED 08.02.2018 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT RESPONDENTS EXHIBITS: NIL. //TRUE COPY// P.S. TO JUDGE APPENDIX OF WP(C) 8385/2018 PETITIONER'S/S EXHIBITS: EXHIBIT

P1 COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2010-11 DATED 27.01.2018. EXHIBIT P2 COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DATED 7.2.2018. EXHIBIT P3 COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DATED 28.2.2018. RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C) 9648/2018 PETITIONER'S/S EXHIBITS: EXHIBIT P1 COPY OF ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2009-10 DATED 29/3/2012 EXHIBIT P2 COPY OF ORDER ISSUED BY THE DY. COMMISSIONER (APPEALS)-1 ERNAKULAM DATED 27/8/2014 EXHIBIT P3 COPY OF REVISED ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 200-10 DATED 30/6/2015 EXHIBIT P4 COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DATED EXHIBIT P4 A COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DATED EXHIBIT P4(B) COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DATED EXHIBIT P5 COPY OF REPLY SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DATED 2/1/2018 EXHIBIT P6 COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DATED EXHIBIT P7 COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DATED 21/2/2018 EXHIBIT P8 COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2009-10 DATED 5/3/2018 RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C) 13083/2018 PETITIONER'S/S EXHIBITS: EXHIBIT P1 A TRUE COPY OF THE PRE-ASSESSMENT NOTICE ISSUED FOR 2009-10 DATED 05.01.2018 EXHIBIT P2 A TRUE COPY OF THE SECOND PRE-ASSESSMENT NOTICE ISSUED FOR 2009-10 DATED 16.02.2018 EXHIBIT P3 A TRUE COPY OF THE REPLY FILED AGAINST EXT.P1 DATED 12.02.2018 EXHIBIT P4 A TRUE COPY OF THE ASSESSMENT ORDER PASSED FOR 2009-10 DATED 19.03.2018 EXHIBIT P5 A TRUE COPY OF THE JUDGMENT IN STATE OF PUNJAB & OTHERS VS. BHATINDA DISTRICT CO.OP MILK P UNION LTD REPORTED IN (2007) 10 VST 180 SC RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C) 13442/2018 PETITIONER'S/S EXHIBITS: EXHIBIT P1 COPY OF ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2010-11 DATED 26.04.2014. EXHIBIT P2 COPY OF NOTICE ISSUED BY THE 1ST

RESPONDENT DATED 18.12.2017. EXHIBIT P3 COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DATED 24.01.2018. EXHIBIT P4 COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DATED 22.02.2018. RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C) 15808/2018 PETITIONER'S/S EXHIBITS: P1 TRUE COPY OF ASSESSMENT ORDER DATED 13.11.2017 FOR THE YEAR 2011-12 ISSUED BY 1ST RESPONDENT U/S 25(1) OF THE KVAT ACT P2 TRUE COPY OF FORM 20F ISSUED BY THE CHIEF ENGINEER, KERALA WATER AUTHORITY AS PROOF OF TAX DEDUCTED ANS PAID OF RS.2,54,632/- ON BEHALF OF THE PETITIONER P2(A) TRUE COPY OF FORM 20F ISSUED BY THE CHIEF ENGINEER, KERALA WATER AUTHORITY AS PROOF OF TAX DEDUCTED ANS PAID OF RS.4,69,672/- ON BEHALF OF THE PETITIONER P2(B) TRUE COPY OF FORM 20F ISSUED BY THE CHIEF ENGINEER, KERALA WATER AUTHORITY AS PROOF OF TAX DEDUCTED ANS PAID OF RS.16,86,708/- ON BEHALF OF THE PETITIONER P2(C) TRUE COPY OF FORM 20F ISSUED BY THE CHIEF ENGINEER, KERALA WATER AUTHORITY AS PROOF OF TAX DEDUCTED ANS PAID OF RS.6,15,240/- ON BEHALF OF THE PETITIONER P2(D) TRUE COPY OF FORM 20F ISSUED BY THE CHIEF ENGINEER, KERALA WATER AUTHORITY AS PROOF OF TAX DEDUCTED ANS PAID OF RS.4,28,129/- ON BEHALF OF THE PETITIONER P2(E) TRUE COPY OF FORM 20F ISSUED BY THE CHIEF ENGINEER, KERALA WATER AUTHORITY AS PROOF OF TAX DEDUCTED ANS PAID OF RS.22,32,736/- ON BEHALF OF THE PETITIONER P2(F) TRUE COPY OF FORM 20F ISSUED BY THE CHIEF ENGINEER, KERALA WATER AUTHORITY AS PROOF OF TAX DEDUCTED ANS PAID OF RS.3,52,110/- ON BEHALF OF THE PETITIONER P2(G) TRUE COPY OF FORM 20F ISSUED BY THE CHIEF ENGINEER, KERALA WATER AUTHORITY AS PROOF OF TAX DEDUCTED ANS PAID OF RS.3,52,110/- ON BEHALF OF THE PETITIONER P2(H) TRUE COPY OF FORM 20F ISSUED BY THE CHIEF ENGINEER, KERALA WATER AUTHORITY AS PROOF OF TAX DEDUCTED ANS PAID OF RS.35,87,866/- ON BEHALF OF THE PETITIONER P3 TRUE COPY OF ANNUAL RETURN SUBMITTED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2011-12 P4 TRUE COPY OF APPLICATION DATED 1.5.2018 SUBMITTED BY

PETITIONER U/S 66 TO THE KVAT ACT FOR RECTIFICATION OF MISTAKES APPARENT ON EXT P1 ORDER ISSUED BY 1ST RESPONDENT FOR THE YEAR 2011-12 BY SPEED POST ON 7.5.2018

P5 TRUE COPY OF REVENUE RECOVERY NOTICE DATED 22.3.2018 ISSUED TO PETITIONER BY 2ND RESPONDENT IN FORM NO.1 UNDER REVENUE RECOVERY ACT, FOR THE YEAR 2011-12 RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C) 16012/2018 PETITIONER'S/S EXHIBITS: EXT.P1 COPY OF ANNUAL RETURN FOR THE YEAR 2010-11 EXT.P2 COPY OF NOTICE DATED 28/02/2018 ISSUED BY THE 1ST RESPONDENT UNDER SECTION 25(1) FOR THE YEAR 2010-11 EXT.P3 COPY OF THE REPLY DATED 23/03/2018 FILED BY THE PETITIONER. EXT.P4 COPY OF ORDER DATED 27/04/2018 ISSUED BY THE 1ST RESPONDENT UNDER SECTION 25(1) FOR THE YEAR 2010-11 EXT.P5 COPY OF INTERIM ORDER DATED 13/04/2018 ISSUED BY THIS HON'BLE COURT IN WP(C) NO.13552 OF 2018. RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C) 26416/2018 PETITIONER'S/S EXHIBITS: EXHIBITP1 TRUE COPY OF THE PRE-ASSESSMENT NOTICE ISSUED BY 1ST RESPONDENT FOR THE YEAR 2009-10 DATED 17-07- RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C) 7909/2019 PETITIONER'S/S EXHIBITS: EXHIBIT P1 COPY OF ANNUAL RETURN FILED FOR THE YEAR 2011-12. EXHIBIT P2 COPY OF NOTICE DATED 26.2.2019 ISSUED BY THE IST RESPONDENT. RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C) 10348/2019 PETITIONER'S/S EXHIBITS: EXHIBIT P1 THE TRUE COPY OF NOTICE NO.32110216582/2009-10

DATED 12.03.2019 ISSUED BY THE ASSISTANT COMMISSIONER 1, SPECIAL CIRCLE 1, STATE GOODS AND SERVICE TAX DEPARTMENT, KOZHIKODE.

EXHIBIT P2 TRUE COPY OF RELEVANT PAGE OF FINANCE ACT 2018. EXHIBIT P3 TRUE COPY OF THE INTERIM ORDER IN WPC NO.8779/2019 DATED 22.03.2019 OF THIS HON'BLE COURT. RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C) 10357/2019

PETITIONER'S/S EXHIBITS: EXHIBIT P1 THE TRUE COPY OF NOTICE NO.32110216582/2011-12

DATED 12.03.2019 ISSUED BY THE ASSISTANT COMMISSIONER 1, SPECIAL CIRCLE 1, STATE GOODS AND SERVICE TAX DEPARTMENT, KOZHIKODE.

EXHIBIT P2 TRUE COPY OF RELEVANT PAGE OF FINANCE ACT 2018. EXHIBIT P3 TRUE COPY OF THE INTERIM ORDER IN WPC NO.8779/2019 DATED 22.03.2019 OF THIS HON'BLE COURT. RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C) 10509/2019 PETITIONER'S/S EXHIBITS: EXHIBIT P1 PHOTOCOPY OF INTERIM DT.14/02/2019 IN WP(C)NO.4416/2019 EXHIBIT P2 PHOTOCOPY OF NOTICE DT.21/03/2019 U/S.25 FOR 2008.09 EXHIBIT P3 PHOTOCOPY OF NOTICE DT.21.03.2019 U/S. 25 FOR 2009.10 EXHIBIT P4 PHOTOCOPY OF NOTICE DT.21.03.2019 U/S. 25 FOR 2010.11 RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C) 10525/2019 PETITIONER'S/S EXHIBITS: EXHIBIT P1 PHOTOCOPY OF INTERIM ORDER DATED.14.02.2019 IN WP(C)NO.4416/2019 EXHIBIT P2 PHOTOCOPY OF NOTICE DT.21/03/2019 U/S.25 FOR 2008.09. EXHIBIT P3 PHOTOCOPY OF NOTICE DT.21.03.2019 U/S.25 FOR 2009.10. EXHIBIT P4 PHOTOCOPY OF NOTICE DT.21.03.2019 U/S.25 FOR 2010.11. RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C) 10755/2019 PETITIONER'S/S EXHIBITS: EXHIBIT P1 TRUE COPY OF THE SHOW CAUSE NOTICE DATED 20.3.2019 ISSUED BY THE 1ST RESPONDENT EXHIBIT P2 TRUE COPY OF THE REPLY DATED 28.3.2019 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT EXHIBIT P3 TRUE COPY OF THE ASSESSMENT ORDER FOR 2009-10 NO.32050734041/2009-10 DATED 29.3.2019 ISSUED BY THE 1ST RESPONDENT RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C) 10898/2019 PETITIONER'S/S EXHIBITS: EXHIBIT P1 TRUE COPY OF THE SHOW CAUSE NOTICE DATED 19.3.2019 ISSUED BY THE 1ST RESPONDENT. EXHIBIT P2 TRUE COPY OF THE REPLY DATED 28.3.2019 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT. EXHIBIT P3 TRUE COPY OF THE ASSESSMENT ORDER FOR 2009-10 NO.32050745177/2009-10 DATED 30.3.2019 ISSUED BY THE 1ST

RESPONDENT. RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C).NO. 11038/2019 PETITIONER'S/S EXHIBITS: EXHIBIT P1 TRUE COPY OF THE SHOW CAUSE NOTICE DATED 25.1.2019 ISSUED BY THE 1ST RESPONDENT. EXHIBIT P2 TRUE COPY OF THE REPLY DATED 18.3.2019 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT. EXHIBIT P3 TRUE COPY OF THE DETAILS SENT BY EMAIL BY THE 1ST RESPONDENT. EXHIBIT P4 TRUE COPY OF THE HEARING NOTICE DATED 28.03.2019 ISSUED BY THE 1ST RESPONDENT. EXHIBIT P5 TRUE COPY OF THE ADJOURNMENT LETTER DATED 27.03.2019 FILED BEFORE THE 1ST RESPONDENT. EXHIBIT P6 TRUE COPY OF THE ASSESSMENT ORDER FOR 2009-10 NO.32051544232/2009-10 DATED 28.03.2019 ISSUED BY THE 1ST RESPONDENT. RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C).NO. 11474/2019 PETITIONER'S/S EXHIBITS: EXHIBIT P1 TRUE COPY OF NOTICE DATED 19/01/2019 EXHIBIT P2 TRUE COPY OF ORDER DATED 19.03.2016 EXHIBIT P3 TRUE COPY OF REPLY DATED 27.2.2019 SUBMITTED BY THE PETITIONER EXHIBIT P4 TRUE COPY OF ORDER DATED 11.03.2019 RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C).NO. 11546/2019 PETITIONER'S/S EXHIBITS: EXHIBIT P1 TRUE COPY OF NOTICE DATED 19/01/2019. EXHIBIT P2 TRUE COPY OF ORDER DATED 19/03/2016. EXHIBIT P3 TRUE COPY OF REPLY DATED NIL. EXHIBIT P4 TRUE COPY OF ORDER DATED 1/03/2019. RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C).NO. 11622/2019 PETITIONER'S/S EXHIBITS: EXHIBIT P1 PHOTOCOPY OF INTERIM ORDER DT.14.02.2019 IN WP(C)NO.4416/2019 EXHIBIT P2 PHOTOCOPY OF NOTICE DT.22.03.2019 U/S.25 FOR 2008.09 EXHIBIT P3 PHOTOCOPY OF NOTICE DT.21.03.2019 U/S.25 FOR 2009.10 EXHIBIT P4 PHOTOCOPY OF NOTICE DT.22.03.2019 U/S.25 FOR 2010.11 RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C).NO. 12827/2019 PETITIONER'S/S EXHIBITS: EXHIBIT P1 A TRUE COPY OF THE SHOW CAUSE NOTICE DATED 21.2.2019 U/S 25(1) OF THE KVAT ACT, 2003 FOR 2011-12. EXHIBIT P2 A TRUE COPY OF THE OBJECTIONS DATED 8.3.2019 EXHIBIT P3 A TRUE COPY OF THE ASSESSMENT ORDER DATED 20.3.2019 U/S 25(1) OF THE KVAT ACT, 2003 FOR 2011-12 RESPONDENTS

EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C).NO. 14113/2019 PETITIONER'S/S EXHIBITS: EXHIBIT P1 A TRUE COPY OF THE PRE-ASSESSMENT NOTICE ISSUED FOR 2011-12 DATED 28.02.2019 EXHIBIT P2 A TRUE COPY OF THE REPLY FILED DATED 14.03.2019. EXHIBIT P3 A TRUE COPY OF THE PROCEEDINGS OF ASSESSMENT PASSED FOR 2011-12 DATED 26.03.2019. EXHIBIT P4 A TRUE COPY OF THE JUDGMENT IN STATE OF PUNJAB AND

OTHERS VS. BHATINDA DISTRICT CO OP. MILK VS. BHATINDA DISTRICT CO OP MILK P UNION LTD REPORTED IN (2007) 10 VST 180 SC.

RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C).NO. 16779/2019 PETITIONER'S/S EXHIBITS: EXHIBIT P1 TRUE COPY OF NOTICE DATED 22.11.2018, ISSUED BY THE 2ND RESPONDENT. EXHIBIT P2 TRUE COPY OF ASSESSMENT ORDER DATED 29.01.2019, ISSUED BY THE 2ND RESPONDENT. EXHIBIT P3 TRUE COPY OF KVAT APPEAL NO.843/2019 FILED BEFORE THE 3RD RESPONDENT. EXHIBIT P4 TRUE COPY OF DEMAND NOTICE DATED 06.05.2019 ISSUED BY THE 4TH RESPONDENT. RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C).NO. 18717/2019 PETITIONER'S/S EXHIBITS: EXHIBIT P1 COPY OF ODER ISSUED BY THE 2ND RESPONDENT FOR THE YEARS 2008-09 AND 2009-10 DATED 8.3.2016 EXHIBIT P2 COPY OF JUDGMENT IN WPC NO. 23170/16 OF THIS HONBLE COURT DATED 5.10.2016 EXHIBIT P3 COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DATED 15.3.2018 EXHIBIT P4 COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DATED 11.6.2019 RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C).NO. 18719/2019 PETITIONER'S/S EXHIBITS: EXHIBIT P1 COPY OF ORDER ISSUED BY THE 2ND RESPONDENT FOR THE YEARS 2008-09 AND 2009-10 DATED 8.3.2016 EXHIBIT P2 COPY OF JUDGMENT IN W.P.(C)NO. 23185/16 OF THIS HON'BLE COURT DATED 5.10.2016 EXHIBIT P3 COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DATED 11.06.2019 RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C).NO. 21117/2019 PETITIONER'S/S EXHIBITS: EXHIBIT P1 A TRUE COPY OF THE ASSESSMENT ORDER ORIGINALLY PASSED FOR THE YEAR 2008-

19 DATED 17.08.2011. EXHIBIT P2 A TRUE COPY OF THE NOTICE ISSUED FOR THE YEAR 2008- 09 DATED 22.12.2018. EXHIBIT P3 A TRUE COPY OF THE ASSESSMENT ORDER PASSED FOR THE YEAR 2008-09 DATED 27.02.2019. RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C).NO. 21307/2019 PETITIONER'S/S EXHIBITS: EXHIBIT P1 A TRUE COPY OF THE PRE-ASSESSMENT NOTICE ISSUED FOR THE YEAR 2010-11 DATED 06.02.2019. EXHIBIT P2 A TRUE COPY OF THE ASSESSMENT ORDER PASSED FOR THE YEAR 2010-11 DATED 20.03.2019. RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C).NO. 21473/2019 PETITIONER'S/S EXHIBITS: EXHIBIT P1 TRUE COPY OF THE ANNUAL RETURN IN FORM 10 FILED BEFORE THE 1ST RESPONDENT. EXHIBIT P2 TRUE COPY OF THE SHOW CAUSE NOTICE NO.3271157594/2011-12 DATED 28.12.2018 ISSUED BY THE 1ST RESPONDENT.

EXHIBIT P3 TRUE COPY OF THE ASSESSMENT ORDER

NO.3271157594/2011-12 DATED 12.3.2019 ISSUED BY THE 1ST RESPONDENT. RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C).NO. 24012/2019 PETITIONER'S/S EXHIBITS: EXHIBIT P1 TRUE COPY OFT THE ANNUAL RETURN FOR THE YEAR 2011- 12. EXHIBIT P2 TRUE COPY OF THE NOTICE NO.32151053665/2011-12 DATED 08.02.2019. EXHIBIT P3 TRUE COPY OF THE LETTER DATED 22.02.2019 SUBMITTED TO THE 1ST RESPONDENT. EXHIBIT P4 TRUE COPY OF THE REPLY DATED 22.03.2019 SUBMITTED TO THE 1ST RESPONDENT. EXHIBIT P5 TRUE COPY OF THE ASSESSMENT ORDER NO. RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE APPENDIX OF WP(C).NO. 24670/2019 PETITIONER'S/S EXHIBITS: EXHIBIT P1 COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2008-09 DATED 16.2.2019 RESPONDENTS EXHIBITS:NIL //TRUE COPY// P.S TO JUDGE

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