



2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

O.T.REV.NO.106 OF 2021

AGAINST THE ORDER DATED 24.03.2021 IN T.A(VAT).NO.95 OF 2020 OF
KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, ERNAKULAM

REVISION PETITIONER/APPELLANT/RESPONDENT/REVENUE:

THE STATE OF KERALA
REPRESENTED BY THE JOINT COMMISSIONER OF STATE TAX
(LAW), DEPARTMENT OF KERALA STATE GOODS AND SERVICE TAX,
ERNAKULAM.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

RESPONDENT/RESPONDENT/APPELLANT/ASSESSEE:

M/S.CHOWDHARY RUBBER & CHEMICALS PVT. LTD
CP XI, 674C, COCHIN BANK, ASHOKAPURAM PO, ALUVA-683 101.

BY ADV.SRI.P.S.SOMAN
BY ADV.SMT.T.RADHAMONY

THIS OTHER TAX REVISION (VAT) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH OT.REV.NO.56/2020 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 2 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

O.T.REV NO.56 OF 2020

AGAINST THE ORDER DATED 26.06.2019 IN T.A(VAT).NO.289 OF 2018 OF
THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, ERNAKULAM

REVISION PETITIONER/RESPONDENT/RESPONDENT/REVENUE:

STATE OF KERALA,
REPRESENTED BY THE DEPUTY COMMISSIONER (LAW) ,
KERALA GST DEPARTMENT, ERNAKULAM.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

RESPONDENT/APPELLANT/APPELLANT/ASSESSEE:

M/S.OMEGA PRECURED TREADS
PANAMUKKU P.O., NEDUPUZHA,
THRISSUR-15.

BY ADV.SMT.S.K.DEVI
BY ADV.SRI.SANTHOSH P.ABRAHAM

THIS OTHER TAX REVISION (VAT) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 3 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

O.T.REV.NO.78 OF 2020

AGAINST THE ORDER DATED 05.09.2019 IN T.A(VAT).NO.125 OF 2018 OF
THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, ADDL.BENCH, KOZHIKODE

REVISION PETITIONER/RESPONDENT/RESPONDENT/REVENUE:

THE STATE OF KERALA
REPRESENTED BY THE DEPUTY COMMISSIONER OF THE STATE TAX
(LAW), DEPARTMENT OF KERALA STATE GOODS AND SERVICE TAX,
ERNAKULAM.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

RESPONDENT/APPELLANT/APPELLANT/ASSESSEE:

M/S.KIRAN GRANITE INDUSTRIES
KANNUR-670 501.

BY ADV.SRI.S.ANIL KUMAR
BY ADV.SRI.SABU C.J(K/795/1990)
BY ADV.SRI.RAHUL A.(K/1657/2019)

THIS OTHER TAX REVISION (VAT) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 4 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

O.T.REV NO.24 OF 2021

AGAINST THE ORDER DATED 02.03.2020 IN T.A(VAT) .NO.696 OF 2018 OF
THE KERALA VALUE ADDED TAX/AGRICULTURAL INCOME TAX AND SALES TAX
APPELLATE TRIBUNAL, ADDL.BENCH, KOZHIKODE

REVISION PETITIONER/RESPONDENT/RESPONDENT/REVENUE:

THE STATE OF KERALA
REPRESENTED BY THE JOINT COMMISSIONER OF STATE TAX
(LAW), DEPARTMENT OF KERALA STATE GOODS AND SERVICES
TAX, ERNAKULAM.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

RESPONDENT/APPELLANT/APPELLANT/ASSESSEE:

M/S.PALLIYALIL GRANITE INDUSTRIES
VELLILA, MALAPPURAM - 679324

BY ADV.SMT.LATHA ANAND
BY ADV.SRI.S.VISHNU (ARIKKATTIL) (K/986/2012)

THIS OTHER TAX REVISION (VAT) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 5 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

O.T.REV.NO.83 OF 2021

AGAINST THE ORDER DATED 28.10.2020 IN T.A(VAT).NO.542 OF 2019 OF
THE KERALA VALUE ADDED TAX/AGRICULTURAL INCOME TAX AND SALES TAX
APPELLATE TRIBUNAL, ADDL.BENCH, KOZHIKODE

REVISION PETITIONER/RESPONDENT/REVENUE:

STATE OF KERALA

REP. BY THE JOINT COMMISSIONER OF STATE TAX (LAW),
STATE G.S.T. DEPARTMENT, ERNAKULAM.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

RESPONDENT/APPELLANT/APPELLANT/ASSESSEE:

M/S PIPE LAND
M.M.ROAD, VADIKKAL JUNCTION, THALASSERY,
KANNUR - 670 101.

BY ADV.SRI.K.M.FIROZ

THIS OTHER TAX REVISION (VAT) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 6 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

O.T.REV.NO.4 OF 2022

AGAINST THE ORDER DATED 28.07.2021 IN T.A(VAT).NO.79 OF 2020 OF
THE KERALA VALUE ADDED TAX/AGRICULTURAL INCOME TAX AND SALES TAX
APPELLATE TRIBUNAL, ADDL.BENCH, KOZHIKODE

REVISION PETITIONER/RESPONDENT/RESPONDENT/REVENUE:

THE STATE OF KERALA
REPRESENTED BY THE JOINT COMMISSIONER OF STATE TAX
(LAW), DEPARTMENT OF KERALA STATE GOODS AND SERVICE TAX,
ERNAKULAM, PIN - 682021

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

RESPONDENT/APPELLANT/APPELLANT/ASSESSEE:

M/S.MALABAR AGENCIES, THALASSERY,
KANNUR DISTRICT.

BY ADV.SMT.K.LATHA

THIS OTHER TAX REVISION (VAT) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 7 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

O.T.REV.NO.27 OF 2022

AGAINST THE ORDER DATED 28.07.2021 IN T.A(VAT).NO.27 OF 2020 OF
THE KERALA VALUE ADDED TAX/AGRICULTURAL INCOME TAX AND SALES TAX
APPELLATE TRIBUNAL, ADDL.BENCH, KOZHIKODE

REVISION PETITIONER/RESPONDENT/RESPONDENT/REVENUE:

THE STATE OF KERALA
REPRESENTED BY THE JOINT COMMISSIONER OF STATE TAX
(LAW), DEPARTMENT OF KERALA STATE GOODS AND SERVICE TAX,
ERNAKULAM, PIN - 682011

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

RESPONDENT/APPELLANT/APPELLANT/ASSESSEE:

M/S.PEOPLES RADIO SERVICE
THALASSERRY,
KANNUR DISTRICT, PIN - 670101

BY ADV.SMT.K.LATHA

THIS OTHER TAX REVISION (VAT) HAVING BEEN FINALLY
HEARD ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND
CONNECTED CASES, THE COURT ON 18.03.2025 DELIVERED THE
FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

O.T.REV.NO.94 OF 2022

AGAINST THE ORDER DATED 18.01.2022 IN T.A(VAT).NO.611 OF 2019 OF
THE KERALA VALUE ADDED TAX/AGRICULTURAL INCOME TAX AND SALES TAX
APPELLATE TRIBUNAL, ADDL.BENCH, KOZHIKODE

REVISION PETITIONER/RESPONDENT/RESPONDENT/REVENUE:

STATE OF KERALA

REP. BY JOINT COMMISSIONER(LAW), KERALA GST DEPARTMENT,
ERNAKULAM., PIN - 682011

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

RESPONDENT/APPELLANT/APPELLANT/ASSESSEE:

M/S. HINDUSTAN AGENCIES,

PERINGATHUR, THALASSERY, KANNUR, PIN - 670675

BY ADV.SMT.LATHA K.

THIS OTHER TAX REVISION (VAT) HAVING BEEN FINALLY
HEARD ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND
CONNECTED CASES, THE COURT ON 18.03.2025 DELIVERED THE
FOLLOWING:



:: 9 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

O.T.REV NO.96 OF 2022

AGAINST THE ORDER DATED 28.02.2022 IN T.A(VAT) .NO.50 OF 2021 OF
THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, ERNAKULAM

REVISION PETITIONER/RESPONDENT/RESPONDENT/REVENUE:

THE STATE OF KERALA,
REPRESENTED BY THE JOINT COMMISSIONER OF STATE TAX
(LAW), DEPARTMENT OF KERALA, STATE GOODS AND SERVICE
TAX, ERNAKULAM, PIN - 682011

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

RESPONDENT/APPELLANT/APPELLANT/ASSESSEE:

M/S. ESSKAY INDUSTRIES,
THAYYOOR, VELUR P.O, THRISSUR, PIN - 680584

BY ADV.SRI.P.S.SOMAN PULLADAN
BY ADV.SMT.T.RADHAMONY (K/823/1989)

THIS OTHER TAX REVISION (VAT) HAVING BEEN FINALLY
HEARD ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND
CONNECTED CASES, THE COURT ON 18.03.2025 DELIVERED THE
FOLLOWING:



:: 10 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

O.T.REV.NO.60 OF 2023

AGAINST THE ORDER DATED 28.02.2023 IN T.A(VAT).NO.146 OF 2018 OF
THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, ERNAKULAM

REVISION PETITIONER(S)/RESPONDENT:

STATE OF KERALA

REP. BY JOINT COMMISSIONER. (LAW) ,

KERALA GST DEPARTMENT, ERNAKULAM., PIN - 682011

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

RESPONDENT(S)/PETITIONER:

M/S.K.P. TRADERS

KANDASSANKADAVU, THRISSUR., PIN - 680613

THIS OTHER TAX REVISION (VAT) HAVING BEEN FINALLY
HEARD ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND
CONNECTED CASES, THE COURT ON 18.03.2025 DELIVERED THE
FOLLOWING:



:: 11 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

O.T.REV NO.17 OF 2024

AGAINST THE ORDER DATED 10.01.2024 IN T.A(VAT).NO.52 OF 2022 OF
THE KERALA VALUE ADDED TAX/AGRICULTURAL INCOME TAX AND SALES TAX
APPELLATE TRIBUNAL, THIRUVANANTHAPURAM

REVISION PETITIONER/RESPONDENT/RESPONDENT/REVENUE:

STATE OF KERALA
REP. BY JOINT COMMISSIONER (LAW) ,
STATE GST DEPARTMENT, ERNAKULAM, PIN - 682011

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

RESPONDENT/APPELLANT/APPELLANT/ASSESSEE:

M/S. ISMAIL ENTERPRISES
KILIKOLLOR, KOLLAM., PIN - 691004

THIS OTHER TAX REVISION (VAT) HAVING BEEN FINALLY
HEARD ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND
CONNECTED CASES, THE COURT ON 18.03.2025 DELIVERED THE
FOLLOWING:



:: 12 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

O.T.REV.NO.18 OF 2024

AGAINST THE ORDER DATED 26.07.2023 IN T.A(VAT).NO.212 OF 2020 OF
THE KERALA VALUE ADDED TAX/AGRICULTURAL INCOME TAX AND SALES TAX
APPELLATE TRIBUNAL, THIRUVANANTHAPURAM

REVISION PETITIONER(S)/RESPONDENT IN TA(VAT) :

THE STATE OF KERALA

REP. BY JOINT COMMISSIONER (LAW), KERALA GST
DEPARTMENT, ERNAKULAM., PIN - 682011

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

RESPONDENT(S)/APPELLANT IN TA(VAT) :

M/S.QUILON EXPORTS ENTERPRISES
KOLLAM, PIN - 691002

THIS OTHER TAX REVISION (VAT) HAVING BEEN FINALLY
HEARD ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND
CONNECTED CASES, THE COURT ON 18.03.2025 DELIVERED THE
FOLLOWING:



:: 13 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

O.T.REV.NO.19 OF 2024

AGAINST THE ORDER DATED 26.07.2023 IN T.A(VAT).NO.213 OF 2020 OF
THE KERALA VALUE ADDED TAX/AGRICULTURAL INCOME TAX AND SALES TAX
APPELLATE TRIBUNAL, THIRUVANANTHAPURAM

REVISION PETITIONER(S)/RESPONDENT IN TA(VAT):

STATE OF KERALA

REP. BY JOINT COMMISSIONER, (LAW), KERALA GST
DEPARTMENT, ERNAKULAM., PIN - 682011

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

RESPONDENT(S)/APPELLANT IN TA(VAT):

M/S. QUILON EXPORT ENTERPRISES
KOLLAM, PIN - 691002

THIS OTHER TAX REVISION (VAT) HAVING BEEN FINALLY
HEARD ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND
CONNECTED CASES, THE COURT ON 18.03.2025 DELIVERED THE
FOLLOWING:



:: 14 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C).NO.26397 OF 2016

PETITIONER:

K.V.WILSON
AGED 55 YEARS
WILSON STONE CRUSHER, KAIMANNIL KUZHIYIL,
NELLIKALA P.O., PIN-689 643, PATHANAMTHITTA DISTRICT.

BY ADV.SRI.K.N.SREEKUMARAN
BY ADV.SMT.V.P.SEENA DEVI

RESPONDENTS:

- 1 COMMERCIAL TAX OFFICER-II
COMMERCIAL TAX OFFICE, PATHANAMTHITTA-689 645.
- 2 DEPUTY COMMISSIONER
COMMERCIAL TAXES, PATHANAMTHITTA-689 645.
- 3 STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM-695 001.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 15 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.29776 OF 2016

PETITIONER:

A.P.WILSON
AGED 73 YEARS
PROPRIETOR, M/S.JESNI BOOK BINDING, KUNNAMKULAM.

BY ADV.SMT.S.K.DEVI
BY ADV.SRI.M.RAJ MOHAN

RESPONDENTS:

- 1 THE COMMERCIAL TAX OFFICER II
DEPT. OF COMMERCIAL TAXES, KUNNAMKULAM -680501.
 - 2 THE DEPUTY COMMISSIONER
DEPT. OF COMMERCIAL TAXES, THRISSUR-680004.
 - 3 THE TAHASILDAR (RR)
TALUK OFFICE, THALAPPILLY-680006.
 - 4 STATE OF KERALA
REPRESENTED BY ITS FINANCE SECREATRY, SECRETARIAT,
THIRUVANANTHAPURAM-695001.
- BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 16 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.29832 OF 2016

PETITIONER:

P.K JOSEPH
AGED 81 YEARS
PROPRIETOR, M/S.PUNCHAKOTIL GRANITES, THALAPARA,
THALAYOLAPARAMBU, KOTTAYAM DISTRICT.

BY ADV.SRI.BOBBOY JOHN

RESPONDENTS:

- 1 THE COMMERCIAL TAX OFFICER
COMMERCIAL TAXES, VAIKOM-686 141.
- 2 THE INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, PALA-686 575.
- 3 THE COMMISSIONER OF COMMERCIAL TAXES
THIRUVANANTHAPURAM-695 001.
- 4 THE STATE OF KERALA
REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM-695 001.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 17 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C).NO.38813 OF 2016

PETITIONER:

M/S.TIMBER TUNES DESIGNS AND INTERIORS PVT. LTD.
KONNOOR, KORATTY, THRISSUR, REPRESENTED BY ITS
AUTHORISED SIGNATORY SAFARALI.P.I.

BY ADV.SRI.P.N.DAMODARAN NAMBOODIRI
BY ADV.SRI.P.UNNIKRISHNAN THRISSUR

RESPONDENTS:

- 1 THE COMMERCIAL TAX OFFICER
DEPARTMENT OF COMMERCIAL TAXES, CHALAKKUDY-680 307.
 - 2 THE DEPUTY COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES, POOTHOLE,
THRISSUR-680 001.
 - 3 THE STATE OF KERALA
REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM-695 001.
- BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 18 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.39332 OF 2016

PETITIONER:

WILSON.P.JACOB
AGED 52 YEARS
PENIEL INDUSTRIES, POOVANTHURUTH P.O,
KOTTAYAM

BY ADV. SMT.MEERA V.MENON

RESPONDENTS:

- 1 THE COMMERCIAL TAX OFFICER
2ND CIRCLE, KOTTAYAM - 686 001
- 2 THE STATE OF KERALA
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 19 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C).NO.40647 OF 2016

PETITIONER:

M/S. SAJ SAW MILLS & INDUSTRIES
PERUMBILLISSERY, THRISSUR 680 561, REPRESENTED BY ITS
MANAGING PARTNER, K.S. AMBIKA.

BY ADV.SMT.S.K.DEVI
BY ADV.SRI.SANTHOSH P.ABRAHAM

RESPONDENTS:

- 1 THE ASST. COMMISSIONER (ASSMT)
DEPARTMENT OF COMMERCIAL TAXES, SPL. CIRCLE,
COMMERCIAL TAX COMPLEX, POOTHOLE, THRISSUR 680 068.
- 2 THE DEPUTY COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES, COMMERCIAL TAX COMPLEX,
POOTHOLE, THRISSUR 680 068.
- 3 STATE OF KERALA
REPRESENTED BY ITS SECRETARY, FINANCE,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM 695 001.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 20 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.504 OF 2017

PETITIONER:

JOY ALUKKAS (INDIA) LTD.
MARINE DRIVE, ERNAKULAM,
REPRESENTED BY ITS DIRECTOR SRI.P.P.JOSE.

BY ADV.SRI.A.KUMAR (SR.)
BY ADV.SMT.G.MINI (1748)

RESPONDENTS:

- 1 THE STATE OF KERALA
REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT,
GOVT. SECRETARIAT, THIRUVANANTHAPURAM - 695 001.
- 2 THE ASSISTANT COMMISSIONER (ASSMT.)
COMMERCIAL TAXES, SPECIAL CIRCLE -I,
ERNAKULAM - 682 016.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 21 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.765 OF 2017

PETITIONER:

M/S.KANS WEDDING CENTRE
KAIPAMANGALAM, KODUNGALLUR,
REPRESENTED BY ITS MANAGING PARTNER NIYAS K.A

BY ADV.SMT.S.K.DEVI

RESPONDENTS:

- 1 THE ASST. COMMISSIONER (ASSESSMENT)
DEPARTMENT OF COMMERCIAL TAXES, SPECIAL CIRCLE,
COMMERCIAL TAX COMPLEX, POOTHOLE, THRISSUR-680004
 - 2 THE DEPUTY COMMISSIONER
DEPT. OF COMMERCIAL TAXES, COMMERCIAL TAX COMPLEX
POOTHOLE, THRISSUR-680004
 - 3 STATE OF KERALA
REPRESENTED BY ITS FINANCE SECRETARY,
GOVT. SECRETARIAT, THIRUVANANTHAPURAM - 695001
- BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 22 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.4707 OF 2017

PETITIONER:

M/S. GOLDEN RUBBERS
KURICHIKKARA, TRICHUR - 680 028
REP. BY ITS MANAGING PARTNER PRIJITH BABY

BY ADV.SMT.S.K.DEVI
BY ADV.SRI.SANTHOSH P.ABRAHAM

RESPONDENTS:

- 1 THE COMMERCIAL TAX OFFICER
DEPT. OF COMMERCIAL TAXES, 2ND CIRCLE, COMMERCIAL TAX
COMPLEX, POOTHOLE, THRISSUR - 680 004
- 2 THE DEPUTY COMMISSIONER
DEPT. OF COMMERCIAL TAXES, COMMERCIAL TAX COMPLEX,
POOTHOLE, THRISSUR - 680 004
- 3 STATE OF KERALA
REP. BY ITS FINANCE SECRETARY, GOVT. SECRETARIAT,
THIRUVANANTHAPURAM - 695 001

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 23 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.4724 OF 2017

PETITIONER:

M/S. THOLOOR GRAMAPANCHAYAT
VYAPARI VYAVASAYA CO-OPERATIVE SOCIETY LTD.NO.R 1192,
PARAPPUR, THRISSUR - 680552, REPRESENTED BY ITS
SECRETARY SMT. UMA GEETHAN

BY ADV.SMT.S.K.DEVI
BY ADV.SRI.SANTHOSH P.ABRAHAM

RESPONDENTS:

1 THE COMMERCIAL TAX OFFICER
DEPT. OF COMMERCIAL TAXES, III CIRCLE,
COMMERCIAL TAX COMPLEX, POOTHOLE, THRISSUR - 680 004.

2 THE DEPUTY COMMISSIONER
DEPT. OF COMMERCIAL TAXES,
COMMERCIAL TAX COMPLEX, POOTHOLE, THRISSUR - 680 004.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 24 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.5725 OF 2017

PETITIONERS:

- 1 M/S.MICROMAX INFORMATICS LTD.
DOOR NO.6/163, K.L.P.Q. THANNIPPILYTOWER,
KUTTIKATTUKARA P.O.ELOOR, REP. BY ITS AUTHORIZED
SIGNATORY MR.SURESH .C.
- 2 MR.ASAD SHAKEEL
S/O. MR.SHAKEEL AHMED, RESIDING AT 90B, SECTOR 18,
GURGAON, HARYANA, REP. BY HIS SPECIAL POWER OF
ATTORNEY HOLDER MR.SURESH C.

BY ADV.SRI.V.ABRAHAM MARKOS
BY ADV.SRI.ABRAHAM JOSEPH MARKOS
BY ADV.SRI.ISAAC THOMAS
BY ADV.SRI.DEEPAK THACKUR

RESPONDENTS:

- 1 STATE OF KERALA
REP. BY THE PRINCIPAL SECRETARY-FINANCE
CIVIL SECRETARIAT, THIRUVANANTHAPURAM- 695 001
- 2 COMMISSIONER OF COMMERCIAL TAXES
9TH FLOOR, TAX TOWERS, KILLIPPALAM, KARMANA P.O.,
THIRUVANANTHAPURAMPIN-695 002
- 3 ASSISTANT COMMISSIONER
SPECIAL CIRCLE III, DEPARTMENT OF COMMERCIAL TAXES,
COMMERCIAL TAX COMPLEX, KOCHI- 682 015
- 4 PRINCIPAL ACCOUNTANT GENERAL
ECONOMIC AND REVENUE SECTOR AUDIT, KERALA,



:: 25 ::

2025:KER:22607

THIRUVANANTHAPURAM - 695 001

5 COMPTROLLER AND AUDITOR GENERAL
POCKET 9, DEEN DAYAL UPADHYAY MARG, NEW DELHI- 110 124

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.5797 OF 2017

PETITIONERS:

- 1 M/S. NOKIA INDIA PVT. LTD.
GA BUILDING, 48/1717-C, DESHABHIMANI ROAD, ELAMAKKARA,
NEAR PUNNAKKAL JUNCTION, ERNAKULAM, REPRESENTED BY ITS
AUTHORIZED SIGNATORY MR.SURENDRA RAHEJA
- 2 MR.SURENDRA RAHEJA
S/O.LATE MR.A.L.RAHEJA, HEALD OF COMPLIANCES IMEA,
TEC 18TH FLOOR, EPITOME BUILDING NO.5, CYBER CITY,
GURGAON

BY ADV.SRI.JOSEPH MARKOS (SR.)
BY ADV.SRI.V.ABRAHAM MARKOS
BY ADV.SRI.ABRAHAM JOSEPH MARKOS
BY ADV.SRI.ISAAC THOMAS
BY ADV.SRI.DEEPAK THACKUR

RESPONDENTS:

- 1 STATE OF KERALA
REPRESENTED BY THE PRINCIPAL SECRETARY-FINANCE,
CIVIL SECRETARIAT, THIRUVANANTHAPURAM-695001
- 2 COMMISSIONER OF COMMERCIAL TAXES
9TH FLOOR, TAX POWERS, KILLIPPALAM,
KARAMANA P.O., THIRUVANANTHAPURAM, PIN-695002
- 3 ASSISTANT COMMISSIONER
SPECIAL CIRCLE II, DEPARTMENT OF COMMERCIAL TAXES,
COMMERCIAL TAX COMPLEX, KOCHI-682015
- 4 PRINCIPAL ACCOUNTANT GENERAL



:: 27 ::

2025:KER:22607

**ECONOMIC AND REVENUE SECTOR AUDIT, KERALA,
THIRUVANANTHAPURAM-695001**

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:**



:: 28 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.7550 OF 2017

PETITIONER:

C.A. AJAYAKUMAR
PROPRIETOR, M/S.ROYAL AGENCIES, KEECHERY,
THRISSUR - 680 501.

BY ADV.SMT.S.K.DEVI
BY ADV.SRI.SANTHOSH P.ABRAHAM

RESPONDENTS:

- 1 THE COMMERCIAL TAX OFFICER
DEPT. OF COMMERCIAL TAXES, KUNNAMKULAM - 680 501.
- 2 THE DEPUTY COMMISSIONER
DEPT. OF COMMERCIAL TAXES, COMMERCIAL TAX COMPLEX,
POOTHOLE, THRISSUR - 680 004.
- 3 THE COMMISSIONER
DEPT. OF COMMERCIAL TAXES, TAX TOWER, KARAMANA,
THIRUVANANTHAPURAM - 695 002.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 29 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.8661 OF 2017

PETITIONER:

BISMI ARCADE
DOOR NO.XII/774 G, ASHTAMICHIRA P.O., CHALAKKUDI,
REPRESENTED BY K.M.SHABU, PARTNER.

BY ADV.DR.K.B.MUHAMED KUTTY (SR.)
BY ADV.SRI.E.C.AHAMED FAZIL
BY ADV.SRI.K.M.FIROZ
BY ADV.SMT.M.SHAJNA
BY ADV.SMT.UMMUL FIDA

RESPONDENTS:

- 1 THE COMMERCIAL TAX OFFICER
CHALAKKUDI, THRISSUR DISTRICT - 680 307.
 - 2 INSPECTING ASST. COMMISSIONER
COMMERCIAL TAXES, (REVENUE RECOVERY), IRINJALAKKUDA,
THRISSUR DISTRICT - 680 121.
 - 3 THE DEPUTY TAHASILDAR
(REVENUE RECOVERY), CHALAKKUDY,
THRISSUR DISTRICT - 680 307.
- BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 30 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.11352 OF 2017

PETITIONER:

M/S. FIVE STAR ASSOCIATIES
THALIKKAD, GURUVAYOOR, THRISSUR-680104
REPRESENTED BY ITS MANAGING PARTNER
ANTO.T.CHAKKARAMAKKIL

BY ADV.SRI.P.N.DAMODARAN NAMBOODIRI

RESPONDENTS:

- 1 THE COMMERCIAL TAX OFFICER
DEPARTMENT OF COMMERCIAL TAXES, CHAVAKKAD,
THRISSUR-680506
- 2 THE INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAX OFFICER, POOTHOLE, THRISSUR-680004
- 3 THE STATE OF KERALA
REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM-695001

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.15486 OF 2017

PETITIONER:

E.K. PRABHAKARAN
AGED 57 YEARS
M/S.EARATH BROTHERS, 'C' SHAPE BUILDING,
KUNNAMKULAM, THRISSUR DISTRICT.

BY ADV.SMT.S.K.DEVI
BY ADV.SRI.SANTHOSH P.ABRAHAM

RESPONDENTS:

- 1 THE COMMERCIAL TAX OFFICER
DEPARTMENT OF COMMERCIAL TAXES, KUNNAMKULAM,
THRISSUR DISTRICT.
- 2 THE DEPUTY COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES, COMMERCIAL TAX COMPLEX,
POOTHOLE, THRISSUR - 680 004.
- 3 THE COMMISSIONER
DEPARTMENT OF COMMERCIAL TAXES, TAX COMPLEX, KARAMANA,
THIRUVANANTHAPURAM - 695002.
- 4 STATE OF KERALA
REPRESENTED BY ITS SECRETARY,
DEPARTMENT OF FINANCE, GOVERNMENT SECRETARIAT,



THIRUVANANTHAPURAM - 695001.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:**



:: 33 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.16939 OF 2017

PETITIONER:

MOHAMMED SHAJI (PROPRIETOR)
AGED 47 YEARS
HALLMARK MARKETING, 64/2566, VALAVI ROAD,
NEAR TOWN NORTH POLICE STATION, ERNAKULAM - 682 018.

BY ADV.SRI.K.S.HARIHARAN NAIR

RESPONDENT:

ASSISTANT COMMISSIONER
SPECIAL TEAM - I, O/o THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM, PIN - 682 015.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 34 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.17953 OF 2017

PETITIONER:

M/S. SWADESHI AGGREGATES
THOTTUMUGAM, ALUVA, REPRESENTED BY IT'S MANAGING
PARTNER, M.K.ABDUL SAKEER.

BY ADV.SRI.AJI V.DEV
BY ADV.SMT.O.A.NURIYA

RESPONDENTS:

- 1 COMMERCIAL TAX OFFICER
 ALUVA-683101.
- 2 INSPECTING ASSISTANT COMMISSIONER
 COMMERCIAL TAXES, TAX COMPLEX, BAZAR ROAD,
 MATTANCHERRY-682002.
- 3 DEPUTY COMMISSIONER
 COMMERCIAL TAXES, TAX COMPLEX, BAZAR ROAD,
 MATTANCHERRY-682002.
- 4 INTELLIGENCE OFFICER
 COMMERCIAL TAXES, TAX COMPLEX, BAZAR ROAD,
 MATTANCHERRY-682002.



:: 35 ::

2025:KER:22607

5 COMMISSIONER OF COMMERCIAL TAXES
TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM-695002.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 36 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.20086 OF 2017

PETITIONER:

MS. VALUMMAL JEWELLERY
KAVANAMALIL COMPLEX, MANANTODDY, WAYANAD DISTRICT,
REPRESENTED BY BIJU V.G., MANAGING PARTNER.

BY ADV.SRI.P.RAGHUNATH
BY ADV.SRI.PREMJIT NAGENDRAN

RESPONDENT:

COMMERCIAL TAX OFFICER
COMMERCIAL TAXES, MANANTODDY - 670645.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 37 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.23044 OF 2017

PETITIONER:

THOMAS K. VATTUKALAM
AGED 60 YEARS
(FORMER PARTNER GODAVARI AGENCIES) ,
VATTUKALATHIL HOUSE, THAZHATHANGADI P.O. KOTTAYAM

BY ADV.SRI.S.ANIL KUMAR (TRIVANDRUM)
BY ADV.SRI.K.S.HARIHARAN NAIR

RESPONDENT:

COMMERCIAL TAX OFFICER
SECOND CIRCLE, KOTTAYAM - 686 601

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 38 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.26625 OF 2017

PETITIONER:

SREE VINAYAKA AGENCIES
T.C.3/230(1), FIRST FLOOR, SNRA-35, ARADHANA,
SANTHOSH NAGAR, MUTTADA, THIRUVANANTHAPURAM,
REPRESENTED BY ITS PROPRIETRESS SMT.MINCHU R.KRISHNAN.

BY ADV.SRI.S.ANIL KUMAR (TRIVANDRUM)

RESPONDENT:

COMMERCIAL TAX OFFICER
NEDUMANGAD, THIRUVANANTHAPURAM.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 39 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.30399 OF 2017

PETITIONER:

M/S. RAJAKUMARI SHOPPING [P] LTD
ATTINGAL, THIRUVANANTHAPURAM
(REPRESENTED BY ITS MANAGING DIRECTOR NIZARUDEEN)

BY ADV.SRI.S.SURESH BABU (CHERUNNIYOOR)
BY ADV.SRI.AJI V.DEV

RESPONDENTS:

1 COMMERCIAL TAX OFFICER
 CIVIL STATION, ATTINGAL,
 THIRUVANANTHAPURAM DIST. 695 001

2 COMMISSIONER OF COMMERCIAL TAXES
 TAX TOWERS, KARAMANA,
 THIRUVANANTHAPURAM 695 002.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 40 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.41131 OF 2017

PETITIONER:

SIVAJITH
PROPRIETOR, M/S.SREE SATHYAMETAL CRUSHER,
VAYYANAM P.O., KADACKAL, KOLLAM DISTRICT.

BY ADV.SRI.BOBBOY JOHN

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER (ASSESSMENT)
COMMERCIAL TAXES, SPECIAL CIRLCE, KOLLAM
AT KOTTARAKKARA - 691 506.
- 2 THE COMMISSIONER OF COMMERCIAL TAXES
TAX TOWER, KILLIPALAM, KARAMANA,
THIRUVANANTHAPURAM - 695002.
- 3 STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM-695001.
- 4 THE INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, KOLLAM AT KOTTARAKKARA, PIN 691 506
- 5 THE INTELLIGENCE OFFICER,
SQUAD NO. II, COMMERCIAL TAXES,
KOLLAM AT KOTTARAKKARA, PIN - 691 506



:: 41 ::

2025:KER:22607

6 THE DEPUTY TAHSILDAR,
KOTTARAKKARA, PIN - 691 506

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C).NO.1902 OF 2018

PETITIONER:

M/S. VIJAY TANKS AND VESSELS PVT LTD
OB39, BUILDING NO.1089, 2ND FLOOR, KANNANAYAKKAL
BUILDING, PNR-15, PUTHUSSERRY ROAD, THRIpunITHURA,
ERNAKULAM 682 030 REPRESENTED BY IT'S ASSISTANT
GENERAL MANAGER (INDIRECT TAXATION) MR T. SENTHAMIL
SELVAN)

BY ADV. SMT.K.LATHA

RESPONDENTS:

- 1 THE STATE OF KERALA
REPRESENTED BY CHIEF SECRETARY TO THE GOVERNMENT
OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM 695 001
- 2 THE ASSISTANT COMMISSIONER (WC)
DEPARTMENT OF STATE GOODS AND SERVICE TAX,
ERNAKULAM 682 019
- 3 THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM, 682 019
- 4 THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM, 682 019
- 5 THE INSPECTING ASST. COMMISSIONER
COMMERCIAL TAXES, KAKKANAD, ERNAKULAM 682 030



BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 44 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.4001 OF 2018

PETITIONER:

M/S.NJK BUILDERS P LTD.
40/201, A2, A3, SANKAR SADAN, THHTEKATTU ROAD,
ERNAKULAM, PIN - 682 011, REPRESENTED BY ITS MANAGING
DIRECTOR, MR.N. JAYAKRISHNAN.

BY ADV.SMT.K.LATHA

RESPONDENTS:

- 1 STATE OF KERALA
REPRESENTED BY CHIEF SECRETARY TO THE GOVERNMENT
OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM - 695 001.
- 2 THE ASSISTANT COMMISSIONER (WC)
DEPARTMENT OF STATE GOODS AND SERVICE TAX,
ERNAKULAM - 682 019.
- 3 THE DEPUTY COMMISSIONER
COMMERCIAL TAXES, ERNAKULAM - 682 019.
- 4 THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM - 682 019.
- 5 THE INSPECTING ASST. COMMISSIONER
COMMERCIAL TAXES, KAKKANAD, ERNAKULAM - 682 030.



BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 46 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) NO.5142 OF 2018

PETITIONER:

ANZARI HARDWARES
NAGARROOR ROAD, KALLAMBALAM, THIRUVANANTHAPURAM-695605,
REPRESENTED BY ITS PROPRIETOR SRI.ANZARI.

BY ADV.SRI.S.ANIL KUMAR (TRIVANDRUM)
BY ADV.SRI.M.RAJAGOPAL

RESPONDENT:

THE COMMERCIAL TAX OFFICER
THIRUVANANTHAPURAM DISTRICT - 695101.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



:: 47 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.7405 OF 2018

PETITIONER:

PALGHAT AUTOMOTIVE PVT. LTD.
5/428, MARUTHA ROAD, KOOTTUPATHA,
PALAKKAD-678007, REPRESENTED BY ITS MANAGING
DIRECTOR SRI. GEORGE KURIAN.

BY ADV.SRI.K.S.HARIHARAN NAIR

RESPONDENT:

STATE TAX OFFICER
SECOND CIRCLE, PALAKKAD-678001.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.31398 OF 2018

PETITIONER:

SMT.SAVITHRY AMMA
AGED 77 YEARS
PROPRIETORIX, M/S.SAKTHI AGENCIES, CHIRAMANAGAD P.O.,
PANNITHADAM

BY ADV.SRI.SANTHOSH P.ABRAHAM

RESPONDENTS:

- 1 STATE TAX OFFICER - 1
STATE GOODS AND SERVICE TAX DEPARTMENT, KERALA,
WADAKKANCHERY - 680567
- 2 THE DEPUTY COMMISSIONER,
STATE GOODS AND SERVICE TAX DEPARTMENT, KERALA,
THRISSUR - 680 004.
- 3 THE COMMISSIONER,
STATE GOODS AND SERVICE TAX DEPARTMENT,
THIRUVANANTHAPURAM - 695001.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY
HEARD ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND
CONNECTED CASES, THE COURT ON 18.03.2025 DELIVERED THE
FOLLOWING:



:: 49 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.38559 OF 2018

PETITIONER:

M/S.KOOLA TIMBER INDUSTRIES & SAW MILL
KATTUNGACHIRA, IRINJALAKUDA, THRISSUR DISTRICT,
REPRESENTED BY ITS MANAGING PARTNER BABU GEORGE

BY ADV.SRI.P.N.DAMODARAN NAMBOODIRI
BY ADV.SRI.P.UNNIKRISHNAN (THRISSUR)

RESPONDENTS:

- 1 THE STATE TAX OFFICER
SG & ST DEPARTMENT, IRINJALAKUDA, THRISSUR - 680 125
- 2 THE ASSISTANT COMMISSIONER
SG & ST DEPARTMENT, THRISSUR - 680 004
- 3 GOVERNMENT OF KERALA,
REPRESENTED BY ITS SECRETARY TO TAXES, SECRETARIAT,
THIRUVANANTHAPURAM - 695 001

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY
HEARD ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND
CONNECTED CASES, THE COURT ON 18.03.2025 DELIVERED THE
FOLLOWING:



:: 50 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

WP(C) .NO.7917 OF 2019

PETITIONER:

M/S. THREE STAR METAL CRUSHER,
CHORACKODE, ATHANI, VALLAPPUZHA,
REPRESENTED BY ITS MANAGER SINO FRANCIS.

BY ADV.SMT.S.K.DEVI
BY ADV.SRI.SHANMUGHAM D. JAYAN

RESPONDENTS:

- 1 THE STATE TAX OFFICER,
STATE GOODS AND SERVICES TAX DEPARTMENT,
PATTAMBI - 679104.
- 2 THE AUDIT OFFICER,
ACCOUNTANT GENERAL (AUDIT) KERALA,
THIRUVANANTHAPURAM - 695039.
- 3 STATE OF KERALA,
REPRESENTED BY ITS CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM - 695001.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY
HEARD ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND
CONNECTED CASES, THE COURT ON 18.03.2025 DELIVERED THE
FOLLOWING:



:: 51 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.11146 OF 2019

PETITIONER:

SOBHA LTD.,
SOBHA CITY, PUZHAKKAL, THRISSUR, PIN-680553,
REPRESENTED BY ITS AUTHORISED SIGNATORY V.G.VENUGOPAL

BY ADV.SRI.S.ANIL KUMAR (TRIVANDRUM)
BY ADV.SRI.M.RAJAGOPAL

RESPONDENTS:

- 1 THE ASST. COMMISSIONER OF STATE TAX,
WORKS CONTRACT, STATE GOODS AND SERVICES TAX DEPARTMENT,
TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM, PIN-695002.
- 2 THE STATE OF KERALA
REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM-695001.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY
HEARD ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND
CONNECTED CASES, THE COURT ON 18.03.2025 DELIVERED THE
FOLLOWING:



:: 52 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.11448 OF 2019

PETITIONER:

M/S. GEO FOUNDATIONS AND STRUCTURES PVT. LTD.,
ALPHA PLAZA, 28-865-H, KP VALLON ROAD, KADAVANTHRA,
KOCHI-682020, REPRESENTED BY ITS AUTHORISED SIGNATORY,
A.V.S. CHAKRAVARTHI

BY ADV.SRI.S.ANIL KUMAR (TRIVANDRUM)
BY ADV.SRI.M.RAJAGOPAL

RESPONDENTS:

- 1 STATE TAX OFFICER (WORKS CONTRACT) ,
O/O. THE DEPUTY COMMISSIONER, STATE GOODS AND SERVICE
TAX DEPARTMENT, SGST COMPLEX, PERUMANOOR, KOCHI-682015
- 2 THE STATE OF KERALA,
REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM - 695001

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY
HEARD ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND
CONNECTED CASES, THE COURT ON 18.03.2025 DELIVERED THE
FOLLOWING:



:: 53 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.15508 OF 2019

PETITIONER:

BINU AGENCY
KUNNAMKULAM, THRISSUR DISTRICT, PIN - 680 503,
REPRESENTED BY ITS MANAGING PARTNER K. THAMPI CHERIAN.

BY ADV.S.ANIL KUMAR (TRIVANDRUM)
BY ADV.SRI.M.RAJAGOPAL

RESPONDENTS:

- 1 THE STATE TAX OFFICER
STATE GOODS AND SERVICES TAX DEPARTMENT, KUNNAMKULAM,
THRISSUR DISTRICT, PIN - 680 503.
- 2 THE STATE OF KERALA
REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY
HEARD ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND
CONNECTED CASES, THE COURT ON 18.03.2025 DELIVERED THE
FOLLOWING:



:: 54 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C).NO.15940 OF 2019

PETITIONER:

SAA CELLULAR PRIVATE LIMITED,
TC 3/230, GROUND FLOOR, ARADHANA, SANTHOSH NAGAR,
MUTTADA, THIRUVANANTHAPURAM, REPRESENTED BY ITS
MANAGING DIRECTOR K.RAJESH.

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER
SPECIAL CIRCLE, STATE GOODS & SERVICES TAX,
THIRUVANANTHAPURAM - 695 002.
- 2 THE STATE OF KERALA
REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM - 695001.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY
HEARD ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND
CONNECTED CASES, THE COURT ON 18.03.2025 DELIVERED THE
FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C).NO.16368 OF 2019

PETITIONER:

MULLACKALS

WEST NADA, TC-37/494, FORT P.O,
THIRUVANANTHAPURAM, REPRESENTED
BY ITS PARTNER, BOBBY JOSEPH.

BY ADV.SRI.M.RAJAGOPAL

RESPONDENT:

1 THE STATE TAX OFFICER
STATE GOODS AND SERVICES TAX DEPARTMENT,
3RD CIRCLE, 4TH FLOOR, TAX TOWERS, KARAMANA,
THIRUVANANTHAPURAM-695 002.

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

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY
HEARD ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND
CONNECTED CASES, THE COURT ON 18.03.2025 DELIVERED THE
FOLLOWING:



:: 56 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C).NO.13295 OF 2020

PETITIONER:

FATHIMA ENGINEERING COMPANY (P) LTD.
T C 28/1494, THAKARAPARAMBU ROAD, THIRUVANANTHAPURAM -
695023, REPRESENTED BY J.VARGHESE, MANAGING DIRECTOR.

BY ADV.SRI.P.S.SOMAN
BY ADV.SMT.T.RADHAMANY
BY ADV.SRI.B.PRABHAKARAN

RESPONDENTS:

- 1 STATE TAX OFFICER (WORKS CONTRACT)
STATE GOODS & SERVICE TAX DEPARTMENT, TAX TOWER,
KARAMANA P O, THIRUVANANTHAPURAM-695002,
- 2 THE STATE OF KERALA
REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001.
- 3 THE COMMISSIONER OF STATE TAX,
STATE GOODS & SERVICE TAX DEPARTMENT, TAX TOWER,
KARAMANA P.O, THIRUVANANTHAPURAM-695002.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY
HEARD ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND
CONNECTED CASES, THE COURT ON 18.03.2025 DELIVERED THE
FOLLOWING:



:: 57 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.17593 OF 2020

PETITIONER:

REGAL AGENCIES
AKKARAPARAMBIL LANE, KOORKKANCHERRY P. O., THRISSUR
DISTRICT, REPRESENTED BY ITS MANAGING PARTNER, P.A.
SADATH.

BY ADV.S.ANIL KUMAR (TRIVANDRUM)
BY ADV.SRI.SAJU.K.PERUTTY
BY ADV.SRI.RAHUL A.

RESPONDENTS:

- 1 THE STATE TAX OFFICER
STATE GOODS AND SERVICES TAX DEPARTMENT, 4TH CIRCLE,
POOTHOLE, THRISSUR - 680 004.
 - 2 THE STATE OF KERALA
REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.
- BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY
HEARD ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND
CONNECTED CASES, THE COURT ON 18.03.2025 DELIVERED THE
FOLLOWING:



:: 58 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.7167 OF 2021

PETITIONER:

PARACKAL GRANITE KERALA (P) LTD.
ENANALLOOR P.O., KAKKATTOOR, ERNAKULAM-686 673
REPRESENTED BY ROHAN PRASAD, DIRECTOR.

BY ADV.SRI.P.S.SOMAN
BY ADV.SMT.T.RADHAMONY
BY ADV.SRI.PRAKASH P.B.

RESPONDENTS:

- 1 STATE TAX OFFICER
STATE GOODS & SERVICE TAX DEPARTMENT, REVENUE TOWER,
KOTHAMANGALAM, ERNAKULAM-686 691.
- 2 THE STATE OF KERALA
REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT,
GOVT. SECRETARIAT, THIRUVANANTHAPURAM-695 001.
- 3 THE COMMISSIONER OF STATE TAX
STATE GOODS & SERVICE TAX DEPARTMENT, TAX TOWER,
KARAMANA P.O., THIRUVANANTHAPURAM-695 002.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY
HEARD ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND
CONNECTED CASES, THE COURT ON 18.03.2025 DELIVERED THE
FOLLOWING:



:: 59 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.24169 OF 2021

PETITIONER:

PRATAP R NAIR,
AGED 59 YEARS
PROPRIETOR 'M/S.SUN FOOD CORPORATION', KOCHUPILAMMOOD,
KOLLAM, RESIDING AT AVANTI, KOCHUPILAMMOOD,
KOLLAM 691 001.

BY ADV.SRI.BOBBOY JOHN
BY ADV.S.AJAYGHOSH KUMAR

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER,
(ASSESSMENT), SPECIAL CIRCLE,
KOLLAM, STATE GOODS AND SERVICE DEPARTMENT,
TAX COMPLEX, ASRAMAM P.O., KOLLAM 691 002.
- 2 THE COMMISSIONER,
KERALA STATE GOODS AND SERVICE TAX DEPARTMENT,
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM 695 002.
- 3 STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM 695 001.
- 4 THE DEPUTY TAHSILDAR,
KOLLAM, TALUK OFFICE,



:: 60 ::

2025:KER:22607

CIVIL STATION,
KOLLAM 691 013.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C).NO.27800 OF 2021

PETITIONER:

KANNAN DEVAN HILLS PLANTATIONS COMPANY PVT. LTD
KDHP HOUSE, MUNNAR 685 612, REPRESENTED BY ITS
EXECUTIVE DIRECTOR MR.P.M.SRIKRISHNAN

BY ADV.SRI.JOSEPH MARKOSE (SR.)
BY ADV.SRI.ABRAHAM JOSEPH MARKOS
BY ADV.SRI.ISAAC THOMAS
BY ADV.SRI.P.G.CHANDAPILLAI ABRAHAM
BY ADV.SRI.ALEXANDER JOSEPH MARKOS
BY ADV.SRI.SHARAD JOSEPH KODANTHARA
BY ADV.SRI.V.ABRAHAM MARKOS

RESPONDENTS:

- 1 THE STATE OF KERALA
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.
- 2 COMMISSIONER OF STATE GOODS AND SERVICE TAX
TAX TOWER, KILIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM - 695 002.
- 3 THE DEPUTY COMMISSIONER OF STATE TAX IDUKKI
STATE GST DEPARTMENT, 2ND FLOOR, TAX COMPLEX,
PALLIKAVALA, KATTAPPANA SOUTH P.O., IDUKKI - 685 515.



4 **PRINCIPAL ACCOUNTANT GENERAL
ECONOMIC AND REVENUE SECTOR AUDIT, KERALA,
THIRUVANANTHAPURAM - 695 001.**

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:**



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.P(C) .NO.10639 OF 2024

PETITIONER(S) :

THAMARA REAL ESTATE HOLDING AND DEVELOPMENT PRIVATE
LIMITED NO.383, 42ND CROSS, 5TH BLOCK, JAYA NAGAR,
BANGALORE, REPRESENTED BY ITS AUTHORIZED SIGNATORY,
K. NAGARAJU, PIN - 560078

BY ADV.SRI.S.ANIL KUMAR (TRIVANDRUM)
BY ADV.SRI.SABU C.J
BY ADV.SRI.M.RAJAGOPAL
BY ADV.SRI.RAHUL A.
BY ADV.SMT.APARNA ANIL
BY ADV.SMT.S.SHAINA

RESPONDENT(S) :

- 1 THE STATE TAX OFFICER,
WORKS CONTRACT, OFFICE OF THE ASST. COMMISSIONER
(WORKS CONTRACT), STATE GOODS AND SERVICES TAX
DEPARTMENT, 2ND FLOOR, TAX TOWERS, KARAMANA,
THIRUVANANTHAPURAM, PIN - 695002
- 2 THE ASSISTANT COMMISSIONER,
TAX PAYER SERVICE CIRCLE-5, KAZHAKOOTTAM, STATE GOODS
AND SERVICES TAX DEPARTMENT, 2ND FLOOR, TAX TOWER,
KARAMANA, THIRUVANANTHAPURAM, PIN - 695002
- 3 THE STATE OF KERALA,
REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT,



**TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM,
PIN - 695001**

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:**



:: 65 ::

2025:KER:22607

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE EASWARAN S.

TUESDAY, THE 18TH DAY OF MARCH 2025/27TH PHALGUNA, 1946

W.A.NO.1198 OF 2020

AGAINST THE JUDGMENT DATED 20.01.2020 IN WP(C).NO.1416 OF 2020
OF HIGH COURT OF KERALA

APPELLANTS/RESPONDENTS IN W.P.(C) :

- 1 THE STATE TAX OFFICER
STATE GOODS AND SERVICES TAX, 3RD CIRCLE, TAX TOWER,
KARAMANA P.O., THIRUVANANTHAPURAM-695022.
- 2 THE COMMISSIONER OF STATE TAXES,
STATE GOODS AND SERVICES TAX DEPARTMENT, TAX TOWER,
KARAMANA P.O., THIRUVANANTHAPURAM-695022.
- 3 THE STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM-695001.
- 4 THE ASSISTANT COMMISSIONER OF STATE TAX,
STATE GOODS AND SERVICES TAX DEPARTMENT, TAX TOWER,
KARAMANA P.O., THIRUVANANTHAPURAM-695022.

BY SRI.MOHAMMED RAFIQ, SPL. GOVERNMENT PLEADER (TAXES)

RESPONDENT/PETITIONER IN W.P.(C) :

UMA RAJEEV
PROPRITRIX, UR APPARELS, TC/14-04-1283,
RAGOM LANE, KANNANMOOLA, MEDICAL COLLEGE P.O.,
THIRUVANANTHAPURAM-695011.

BY ADV. SRI.TOMSON T.EMMANUEL

THIS WRIT APPEAL HAVING BEEN FINALLY HEARD ON
11.03.2025, ALONG WITH O.T.REV.NO.106/2021 AND CONNECTED
CASES, THE COURT ON 18.03.2025 DELIVERED THE FOLLOWING:



"C.R."

ORDER

Dr. A.K. Jayasankaran Nambiar, J.

In this batch of cases comprising of O.T. Revisions, Writ Petitions and Writ Appeal, the main issue that arises for consideration is whether notwithstanding the fact that the completion of an assessment under the Kerala Value Added Tax Act [hereinafter referred to as the "KVAT Act"] has become barred by limitation under Section 25(1) of the KVAT Act, the mere fact that a notice is issued by the Revenue invoking the provisions of Section 25A of the KVAT Act would enable the Revenue to complete a re-assessment by ignoring the period of limitation under Section 25(1) of the KVAT Act ?

2. While the O.T. Revisions preferred by the assesseees impugn the orders of the Appellate Tribunal that uphold the contention of the Revenue that re-assessment proceedings initiated under Section 25A of the KVAT are not subject to the limitation period prescribed under Section 25(1) of the KVAT Act, the O.T. Revisions and Writ Appeal preferred by the State impugn the orders of the Appellate Tribunal/Single Judge that reject the said contention of the Revenue. The writ petitions are preferred challenging notices/assessment orders that adopt the said view of the Revenue.



3. To appreciate the issue raised in these cases, it would be apposite to first notice the relevant 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 filed by the assessee conforms to the requirements 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 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 Section 25 of the KVAT Act to assess such turnover as an 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 KVAT Act for the exercise of such power. The said period was five years from the end of the assessment year concerned till 31.03.2017 and was extended to six years from the end of the assessment year concerned thereafter. Section 25A of the KVAT Act



is relevant for our purposes, and reads as follows:

“25A. Assessment of tax based on Audit Objections:-

Notwithstanding anything contained in this Act, where an objection has been raised by the Comptroller and Auditor General of India in respect of an assessment or reassessment made or scrutiny of any return filed under this Act, and if the assessing authority is satisfied that such objection is lawful, the assessing authority shall proceed to re-assess the dealer or dealers with respect to whose assessment or re-assessment or scrutiny as the case may be, the objection has been made.

Provided that no order under the section shall be passed without giving the dealer an opportunity being heard.”

As already noticed above, the main issue that arises for consideration is whether the Revenue can proceed to re-assess an assessee by placing reliance on a report of the Comptroller and Auditor General of India [CAG], by ignoring the period of limitation of five years/six years envisaged in Section 25(1) of the KVAT Act.

4. We have heard Sri.A.Kumar, the learned senior counsel for the petitioners as also Sri.Mohammed Rafiq, the learned senior Government Pleader for the respondents.

5. The arguments of the learned counsel appearing for the assessee, briefly stated, is as follows:

- Section 25A begins with a *non-obstante* clause and empowers the Assessing Authority to rely on an additional ground, other than those contained in Section 25(1) of the KVAT Act, to determine whether or not to re-assess the assessee dealer. The *non-obstante* clause does not, however, dispense with the requirement of the Assessing Authority thereafter following the procedure under Section 25(1) of the KVAT Act,



within the period of limitation prescribed therein to complete the fresh assessment.

- The correct interpretation of Section 25A would mandate that the Assessing Authority apply his mind to the audit objection raised by the CAG before arriving at a tentative decision to proceed against the assessee. He must then issue a notice to the assessee informing him of the proposal and take a final decision, after hearing him on whether or not to proceed with the re-assessment. Based on that decision, the Assessing Authority should then proceed to re-assess the assessee by following the procedure envisaged in Section 25(1) of the KVAT Act. In that event, he would also be bound by the provisions of limitation prescribed under Section 25(1) of the KVAT Act. Reliance is placed on the decisions in **MCP Enterprises (M/s.) and Others v. State of Kerala and Others - [2020 (1) KHC 127]; State of Kerala and Others v. MCP Enterprises and Others - [MANU/KE/3470/2022]; The Assistant Commissioner (Assessment) & Others v. M/s. Cholayil Pvt. Ltd. - [2023 (9) TMI 801 (SC)]; The State of Kerala and Others v. Aditya Birla Nuvo Ltd. and Others - [MANU/KE/0711/2020]; Commissioner of Income Tax v. Orissa State Financial Corporation - [(1991) 99 CTR 0324]; IL & FS Investment Managers Ltd. v. Income Tax Officer & Others - [(2007) 209 CTR (Bombay) 1] and Reckitt Benckiser Healthcare India Private Limited v. Deputy Commissioner of Income Tax - [(2016) 96 CCH 0159 (Gujarat)].**

6. Per contra, the contention of Sri.Mohammed Rafiq, the learned senior Government Pleader appearing on behalf of the Revenue, briefly stated, is as follows:

- Section 25A of the KVAT Act is a Code by itself. The satisfaction to be recorded by the Assessing Officer as regards the lawfulness of the



objection raised by the CAG needs to be contained only in the notice that is issued to the assessee prior to completing the re-assessment against him. The submission, in other words, is that the entire process of assessment including the service of a notice, the grant of an opportunity of hearing and the passing of the re-assessment order have to be read in to the provisions of Section 25A of the KVAT Act even in the absence of an express provision dealing with such a procedure. It is his further submission that the reference to an “order” in the proviso to the Section is essentially a reference to the final re-assessment order that is to be passed by the Assessing Officer.

- Elaborating on the scope and purport of Section 25A of the KVAT Act, it is the submission of the learned Government Pleader that under normal circumstances, the CAG report is one that is received by the Revenue at a later point in time after the initial assessment in relation to an assessee is completed. According to him, it is with a view to prevent an evasion of tax on account of the efflux of the time limit granted for exercise of power under Section 25(1) of the KVAT Act, that Section 25A was introduced through the Kerala Finance Act, 2012 by deliberately refraining from prescribing a time limit for the exercise of power under that Section. His contention, in other words, is that it is precisely when an Assessing Authority is otherwise incapacitated on account of the limitation provision under Section 25(1) that Section 25A comes to his rescue and empowers him to complete a fresh assessment against an assessee without being bound by any time limit for the exercise of the power.

- It is submitted that while the phrase “any reason” under Section 25(1) of the KVAT Act can take in even a change of opinion by the Assessing Officer and consequently, a mere change of opinion by the Assessing Officer can form the basis of a re-assessment of escaped turnover under Section 25(1) of the KVAT Act”. Since the word “re-assess” includes every aspect of assessment, the provisions of Section 25A ensure that so



long as an initiation of proceedings under Section 25A is undertaken, the completion of the assessment can happen at any time even beyond the period of five years/six years prescribed under Section 25(1) of the KVAT Act. Reliance is placed on the decisions in **Indian Aluminium Cables Ltd. v. Excise and Taxation Officer - [(1977) 1 SCC 120]**; **Geo Sea Foods v. Additional Sales Tax Officer IV, Second Circle, Kochi - [(2006) 144 STC 553]**; **Betty Sebastian v. Assistant Commissioner - [(2018) 59 GSTR 275]**; **Commissioner of Sales Tax v. Ramdas Laxmidas - [1976 SCC OnLine Bom 255]**; **Ramdas Laxmidas v. CST - [1995 Supp (3) SCC 673]**; **Assistant Commissioner (Assessment) v. Grasim Industries Ltd. - [2006 (1) KLT 821]**; **Sri. Kottureswara Rice & Oil Mills v. State of Karnataka - [(1988) 71 STC 356]**; **Harison & Co. v. Additional Commissioner of Commercial Taxes, Belgaum - [(2006) 146 STC 609]**; **Ispat Industries Ltd. v. Commissioner of Customs - [(2006) 12 SCC 583]**; **State of Kerala v. MCP Enterprises - [2022 SCC OnLine Ker 6640]**; **State of H.P. v. Goel Bus Service - [(2023) 16 SCC 210]** and **Nahasshukoor v. Assistant Commisioner, Second Circle, Alappuzha & Others - [(2024) 123 GSTR 44 (Ker)]** .

7. We have considered the rival submissions. The issue that essentially arises for consideration is as to where Section 25A of the KVAT Act fits in the Scheme of assessment under the KVAT Act ? As observed in **Sales Tax Officer and Another v. Messrs Sudarsanam Iyengar and Sons - [(1969) 2 SCC 396]**, assessment is a comprehensive word that denotes the entirety of proceedings which are taken with regard to it. Under the Scheme of the KVAT Act, the assessment procedure commences with the filing of a return by the assessee. If the return filed by the assessee conforms to the requirements 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 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 under 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 Section 25 of the KVAT Act to assess such turnover as 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 KVAT Act for the exercise of such power. The said period was five years from the end of the assessment year concerned till 31.03.2017 and was extended to six years from the end of the assessment year concerned thereafter.

8. Section 25A begins with a *non-obstante* clause, and it provides for nothing more than an additional ground on which the power to re-assess can be exercised by the Assessing Authority. The scope of that power can be gathered from the words used in the provision to define it. It is a power to proceed to re-assess the dealer and the power is to be exercised only if the Assessing Officer is satisfied that the



objection raised by the CAG is lawful. It is in the backdrop of the above analysis of the power conferred under the Section that we must look for the meaning of the words “order passed” that appear in the proviso to the said Section. In our view, the order passed must necessarily be taken as a reference to the expression of satisfaction of the Assessing Officer, as to whether or not the objection raised by the CAG is lawful. Further, that satisfaction of the Assessing Officer must be one that is arrived at only after affording the dealer an opportunity of being heard.

9. It is also significant that Section 25A does not set out in detail the procedure to be followed for the re-assessment that must ensue if the Assessing Officer decides that the objection of the CAG is lawful. That procedure is spelt out only in Section 25(1) of the KVAT Act. The contention of the Revenue that Section 25A also provides for the procedure for re-assessment cannot be accepted, not only because the provision itself does not say so, but also because procedural due process in a taxing statute cannot be inferred but must necessarily find a place in the statute itself. Article 265 of the Constitution clearly mandates that there shall be no levy or collection of tax save by authority of law. In our view, therefore, once the Assessing Officer arrives at the satisfaction envisaged under Section 25A, he has to proceed to re-assess the dealer in the manner envisaged under the Statute, namely, by following the procedure under Section 25(1) of the KVAT Act. In that process, he must also ensure that the substantive safeguards envisaged for an assessee, such as the requirement of exercising the power within the time



permitted by the Statute, are strictly adhered to.

10. The 'law', for the purposes of Article 265, must also be one that satisfies the requirements of being just, fair and reasonable so as to be compatible with Articles 14, 19 and 21 of the Constitution of India. To permit the Revenue to exercise the power of assessment and recovery of tax, without circumscribing the said power with a period of limitation for its exercise, would tantamount to ignoring the very fundamentals of the Rule of Law and the principles of fairness in taxation that form an integral aspect of it. We are therefore of the view that there cannot be an exercise of power under Section 25A of the KVAT Act beyond the period of limitation prescribed under Section 25(1) of the KVAT Act. In fact the provisions of Section 25A allude to this aspect when it refers to the satisfaction to be recorded by the Assessing Officer of the "lawfulness" of an audit objection. In our view, one of the aspects of lawfulness would also be the date by which the audit objection is communicated by the CAG. If the audit objection is received at a point in time that is beyond the period of limitation envisaged for re-assessment under Section 25(1) of the KVAT Act, then the Assessing Officer cannot treat the said objection as 'lawful' for the purposes of exercise of his power under Section 25A of the KVAT Act.

11. We thus hold that in cases where the completion of an assessment under the KVAT Act has become time barred by virtue of the limitation provisions under Section 25(1) of the KVAT Act, the Revenue



cannot proceed to re-assess an assessee on the basis of a subsequent report obtained from the CAG.

12. The O.T. Revisions are thus disposed by answering the questions of law raised in the O.T. Revisions in line with the above finding. The Writ Appeal preferred by the State [W.A.No.1198 of 2020] is also dismissed based on the said finding. As for the writ petitions, they are disposed by quashing the impugned notices/proceedings that have been issued/passed in breach of the limitation provision under Section 25(1) of the KVAT Act and granting the petitioners the consequential reliefs flowing from the above declaration of law.

13. Before parting with these cases, we may clarify that in the case of W.P.(C).No.29832 of 2016, which impugns the assessment orders passed for the assessment years 2009-10 to 2013-14, the findings in this judgment will suffice to quash the order passed for the assessment year 2009-10 alone since it is apparent that the assessment orders for the years 2010-11 to 2013-14 were passed within the period of limitation prescribed under Section 25(1) of the KVAT Act. Accordingly, the writ petition is allowed to the extent it pertains to assessment year 2009-10, but is dismissed to the extent it pertains to assessment years 2009-10 to 2013-14.

14. In the case of W.P.(C).No.5725 of 2017, which impugns the assessment orders passed for the assessment years 2009-10 to 2013-14,



the findings in this judgment will suffice to quash the orders passed for the assessment years 2009-10 and 2010-11 alone since it is apparent that the assessment orders for the years 2011-12, 2012-13 and 2013-14 were passed within the period of limitation prescribed under Section 25(1) of the KVAT Act. Accordingly, the writ petition is allowed to the extent it pertains to assessment years 2009-10 and 2010-11, but is dismissed to the extent it pertains to assessment years 2011-12, 2012-13 and 2013-14.

15. Similarly, in W.P.(C).No.5797 of 2017 where the notices issued to the assessee for the assessment years 2009-10 to 2012-13 are impugned, we are informed that the notices for the years 2011-12 and 2012-13 were issued within the period of limitation prescribed under Section 25(1) of the KVAT Act. Accordingly, the finding in this judgment shall apply to quash only those notices which pertain to the assessment years 2009-10 and 2010-11 that are impugned in the said writ petition and the writ petition allowed to that extent. In relation to the other notices that are impugned in the writ petition namely, for the assessment years 2011-12 and 2012-13, the writ petition shall stand dismissed.

In the case of W.P.(C).No.41131 of 2017, which impugns the assessment orders passed for the assessment years 2011-12 to 2013-14, the findings in this judgment will suffice to quash the orders passed for the assessment year 2011-12 alone since it is apparent that the assessment orders for the years 2012-13, 2013-14 and 2014-15 were



:: 77 ::

2025:KER:22607

passed within the period of limitation prescribed under Section 25(1) of the KVAT Act. Accordingly, the writ petition is allowed to the extent it pertains to the assessment year 2011-12, but is dismissed to the extent it pertains to assessment years 2012-13 and 2013-14.

**Sd/-
DR. A.K.JAYASANKARAN NAMBIAR
JUDGE**

**Sd/-
EASWARAN S.
JUDGE**

prp/



APPENDIX OF O.T.REV.NO.106/2021

PETITIONER'S ANNEXURES:

- Annexure A A TRUE COPY OF THE ASSESSMENT ORDER DATED 3.12.2008 PASSED BY THE ASSESSING AUTHORITY RELATING TO THE ASSESSMENT YEAR 2010-11.
- Annexure B A TRUE COPY OF THE ORDER PASSED BY THE SAID IST APPELLATE AUTHORITY IN KVAT APPEAL NO.1461/2019 PASSED BY THE DEPUTY COMMISSIONER (APPEALS), ERNAKULAM DATED 31.12.2019.
- Annexure C A TRUE COPY OF THE ORDER PASSED BY THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, ERNAKULAM IN TA (VAT) NOS.95/2020 DATED 24.3.2021.

RESPONDENT'S ANNEXURES: NIL.



APPENDIX OF O.T.REV.NO.56/2020

PETITIONER'S ANNEXURES:

- ANNEXURE A A TRUE COPY OF ASSESSMENT ORDER UNDER SECTION 25(1) READ WITH SECTION 25A OF KVAT ACT DATED 04.01.2016 BEARING NO.32080674824/2009-10 PASSED BY THE COMMERCIAL TAX OFFICER, SECOND CIRCLE, THRISSUR.
- ANNEXURE B A TRUE COPY OF THE ORDER DATED 31.01.2018 IN KVATA NO.110 OF 2016.
- ANNEXURE C CERTIFIED COPY OF THE COMMON ORDER OF THE TRIBUNAL IN TA (VAT) NO.289 OF 2018 DATED 26.06.2019.

RESPONDENT'S ANNEXURES: NIL.



APPENDIX OF O.T.REV.NO.78/2020

PETITIONER'S ANNEXURES:

- ANNEXURE A A TRUE COPY OF ASSESSMENT ORDER DATED 18.5.2017 PASSED BY THE ASSESSING AUTHORITY UNDER SECTION 25A OF KVAT ACT RELATING TO THE ASSESSMENT YEAR 2010-11.
- ANNEXURE B A TRUE COPY OF THE FIRST APPELLATE ORDER PASSED BY THE ASSISTANT COMMISSIONER (APPEALS), COMMERCIAL TAXES, KANNUR DATED 29.11.2017 IN KVATA NOS.642 TO 647 OF 2017
- ANNEXURE C A TRUE COPY OF THE COMMON ORDER DATED 5.9.2019 PASSED BY THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH, KOZHIKODE IN T.A(VAT) NO.124/2018 TO 129/2018.

RESPONDENT'S ANNEXURES: NIL.



APPENDIX OF O.T.REV.NO.24/2021

PETITIONER' S ANNEXURES:

ANNEXURE-A	TRUE COPY OF THE ASSESSMENT ORDER DATED 30.09.2016 FOR THE ASSESSMENT YEAR 2009-10.
ANNEXURE-B	TRUE COPY OF THE 1ST APPELLATE ORDER DATED 31.07.2017 PASSED BY THE ASSISTANT COMMISSIONER (APPEALS) MALAPPURAM.
ANNEXURE-C	CERTIFIED COPY OF THE ORDER PASSED BY THE APPELLATE TRIBUNAL IN TA (VAT) NO.696/2018 DATED 02.03.2020.

RESPONDENT' S ANNEXURES: NIL.



APPENDIX OF O.T.REV.NO.83/2021

PETITIONER' S ANNEXURES:

Annexure A A TRUE COPY OF ASSESSMENT ORDER
NO.32120957902/2010-11 DATED 02/05/2019
ISSUED BY THE STATE TAX OFFICER, II CIRCLE,
THALASSERY.

Annexure B A TRUE COPY OF THE KVATA APPEAL ORDER IN
VATA NO.63/19 OF THE ASSISTANT COMMISSIONER
(APPEALS), COMMERCIAL TAXES, KANNUR, DATED
30/08/2019.

Annexure C A TRUE COPY OF THE CERTIFIED COPY OF THE
COMMON ORDER PASSED BY THE KERALA VALUE
ADDED TAX/AGRI. INCOME TAX AND SALES TAX
APPELLATE TRIBUNAL, ADDITIONAL BENCH,
KOZHIKODE, IN TA(VAT) NO.542/2019 AND
CONNECTED CASE, DATED 28/10/2020.

RESPONDENTS ANNEXURES: NIL.



APPENDIX OF O.T.REV.NO.4/2022

PETITIONER/ S ANNEXURES:

- Annexure1 A TRUE COPY OF THE ASSESSMENT ORDER DATED 10.06.2019 PASSED BY THE ASSESSING AUTHORITY RELATING TO THE ASSESSMENT YEAR 2003-07
- Annexure2 A TRUE COPY ORDER PASSED BY THE 1ST APPELLATE AUTHORITY IN KVAT APPEAL NO.164/19 PASSED BY THE DEPUTY COMMISSIONER (APPEALS) , THRISSUR DATED 21.01.2020
- Annexure3 A TRUE COPY OF THE ORDER PASSED BY THE KVAT, ADDL. BENCH, KOZHIKODE IN TA(VAT) NO. 79/2020 DATED 28.07.2021

RESPONDENTS ANNEXURES: NIL.



APPENDIX OF O.T.REV.NO.27/2022

PETITIONER' S ANNEXURES :

- Annexure1 TRUE COPY OF THE ASSESSMENT ORDER DATED 04.06.2019 PASSED BY THE ASSESSING AUTHORITY RELATING TO THE ASSESSMENT YEAR 2006-07.
- Annexure2 TRUE COPY OF THE ORDER PASSED BY THE ASSISTANT COMMISSIONER (APPEALS), KANNUR DATED 14.11.2019 IN KVATA NO.130 OF 2019
- Annexure3 CERTIFIED COPY OF THE ORDER DATED 28.07.2021 PASSED BY THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH, KOZHIKODE IN TA (VAT) NO.27 OF 2020.

RESPONDENTS ANNEXURES: NIL.



APPENDIX OF O.T.REV.NO.94/2022

PETITIONER'S ANNEXURES:

- Annexure 1 A TRUE COPY OF THE ASSESSMENT ORDER DATED
18.01.2019 FOR THE YEAR 2005-06
- Annexure 2 A TRUE COPY OF THE 1ST APPELLATE ORDER DATED
24.08.2019 PASSED BY THE ASSISTANT
COMMISSIONER (APPEALS), ERNAKULAM IN KVAT
13/2019
- Annexure 3 ORIGINAL COPY OF THE ORDER PASSED BY THE
APPELLATE TRIBUNAL IN TA (VAT) NO.611/2019
DATED 18.01.2022.

RESPONDENTS ANNEXURES: NIL.



APPENDIX OF O.T.REV.NO.96/2022

PETITIONER'S ANNEXURES:

- Annexure 1 A TRUE COPY OF THE PRE-ASSESSMENT NOTICE
ISSUED UNDER SECTION 25A OF THE KVAT ACT
DATED 10.02.2016
- Annexure 2 A TRUE COPY OF THE ASSESSMENT ORDER PASSED
FOR THE YEAR 2009-10 U/S 25A OF THE KVAT ACT
DATED 19.02.2016
- Annexure 3 A TRUE COPY OF THE ORDER PASSED BY THE DEPUTY
COMMISSIONER OF STATE TAX (APPEALS), STATE
GST DEPARTMENT, THRISSUR IN KVAT NO.
1544/2016 DATED 20.12.2019
- Annexure 4 AN ORIGINAL ORDER PASSED BY THE KERALA VALUE
ADDED TAX APPELLATE TRIBUNAL, ERNAKULAM DATED
28.02.2022 IN TA (VAT) NOS.510/2021 AND
CONNECTED CASES

RESPONDENTS ANNEXURES: NIL.



APPENDIX OF O.T.REV.NO.60/2023

PETITIONER'S ANNEXURES:

Annexure A	TRUE COPY OF THE ASSESSMENT ORDER DATED 09-11-2015 FOR THE YEAR 2009-10
Annexure B	TRUE COPY OF THE 1ST APPELLATE ORDER DATED 23-08-2017 PASSED BY THE DEPUTY COMMISSIONER (APPEALS), THRISSUR IN KVAT 365/2016
Annexure C	CERTIFIED COPY OF THE ORDER PASSED BY THE APPELLATE TRIBUNAL IN TA(VAT) NO.146/2018 DATED 28-02-2023

RESPONDENTS ANNEXURES: NIL.



APPENDIX OF O.T.REV.NO.17/2024

PETITIONER'S ANNEXURES:

Annexure A	A TRUE COPY OF THE ASSESSMENT ORDER DATED 13-12-2019 FOR THE ASSESSMENT YEAR 2011-12
Annexure B	TRUE COPY OF THE 1ST APPELLATE ORDER DATED 30-09-2021 PASSED BY THE JOINT COMMISSIONER (APPEALS), SGST DEPARTMENT, THIRUVANANTHAPURAM IN KVAT (KLM) NO.76/2020
Annexure C	A CERTIFIED COPY OF THE ORDER PASSED BY THE APPELLATE TRIBUNAL IN TA(VAT) NO.52/2022 DATED 10-01-2024

RESPONDENT'S ANNEXURES: NIL.



APPENDIX OF O.T.REV.NO.18/2024

PETITIONER' S ANNEXURES:

Annexure A	A TRUE COPY OF THE ASSESSMENT ORDER DATED 2-11-2019 FOR THE YEAR 2010-11
Annexure B	TRUE COPY OF THE 1ST APPELLATE ORDER DATED 07-10-2020 PASSED BY THE JOINT COMMISSIONER IN KVAT 282/2019
Annexure C	CERTIFIED COPY OF THE ORDER PASSED BY THE APPELLATE TRIBUNAL IN TA(VAT) NO.212/2020 DATED 26-07-2023

RESPONDENT' S ANNEXURES: NIL.



APPENDIX OF O.T.REV.NO.19/2024

PETITIONER'S ANNEXURES:

Annexure A	PROCEEDINGS OF THE ASSISTANT COMMISSIONER (ASSMT), SPECIAL CIRCLE, KOLLAM ASSESSMENT NO/YEAR .32020235234/2011-12 DATED 21-11-2019
Annexure B	COPY OF THE 1ST APPELLATE ORDER DATED 07-10-2020 PASSED BY THE JOINT COMMISSIONER (APPEALS), KOLLAM IN KVAT 283/2019
Annexure C	COPY OF THE ORDER PASSED BY THE APPELLATE TRIBUNAL IN TA(VAT) NO. 283/2020 DATED 26-07-2023

RESPONDENT'S ANNEXURES: NIL.



APPENDIX OF W.P(C) .NO.26397/2016

PETITIONER'S EXHIBITS:

- EXHIBIT P1 COPY OF PERMISSION IN 4DA DATED 19.9.2009 FOR 2009-10 ACCORDED BY THE 1ST RESPONDENT.
- EXHIBIT P2 COPY OF PERMISSION IN 4DA DATED 10.6.2010 FOR 2010-11 ACCORDED BY THE 1ST RESPONDENT.
- EXHIBIT P3 COPY OF NOTICE DATED 15.6.2016 FOR THE YEAR 2009-10 ISSUED BY THE 1ST RESPONDENT.
- EXHIBIT P4 COPY OF NOTICE DATED 15.6.2016 FOR THE YEAR 2010-11 ISSUED BY THE 1ST RESPONDENT.
- EXHIBIT P5 COPY OF THE COMMON REPLY DATED 7.7.2016 CONTAINING THE OBJECTIONS FOR 2009-10 TO 2013-14 FILED BY THE PETITIONER.
- EXHIBIT P6 COPY OF THE ASSESSMENT ORDER BEARING NO.32030494929/2009-10 DATED 11.7.2016 ISSUED BY THE 1ST RESPONDENT.
- EXHIBIT P7 COPY OF THE ASSESSMENT ORDER BEARING NO.32030494929/2010-11 DATED 11.7.2016 ISSUED BY THE 1ST RESPONDENT.

RESPONDENT'S EXHIBITS: NIL.



APPENDIX OF W.P(C) .NO.29776/2016

PETITIONER' S EXHIBITS:

EXHIBIT P1 TRUE COPY OF THE ASSESSMENT ORDER
NO.32081270725/2005-06 DATED 27.5.2016

EXHIBIT P2 TRUE COPY OF THE DEMAND NOTICE
NO.2016/13962/8/200 DATED 21.7.2016.

RESPONDENT EXHIBITS:

EXHIBIT R1 THE TRUE COPY OF THE AUDIT REPORT
BEARING NO-SRA(HQ) II/VAT-1/16-48/2008-09
DATED 20.2.2009 IN PARAGRAPH II (III) OF PART
II A



APPENDIX OF W.P(C).NO.29832/2016

PETITIONER'S EXHIBITS:

- EXHIBIT P1 : TRUE COPY OF THE NOTICE DATED 14-7-2015
ISSUED U/S 25A OF THE ACT, BY THE R1 FOR THE
YEAR 2009-10.
- EXHIBIT P1A : TRUE COPY OF THE NOTICE DATED 14-7-2015
ISSUED U/S 25A OF THE ACT, BY THE R1 FOR THE
YEAR 2010-11
- EXHIBIT P1B : TRUE COPY OF THE NOTICE DATED 14-7-2015
ISSUED U/S 25A OF THE ACT, BY THE R1 FOR THE
YEAR 2011-12
- EXHIBIT P1C : TRUE COPY OF THE NOTICE DATED 14-7-2015
ISSUED U/S 25A OF THE ACT, BY THE R1 FOR THE
YEAR 2012-13
- EXHIBIT P1D : TRUE COPY OF THE NOTICE DATED 14-7-2015
ISSUED U/S 25A OF THE ACT, BY THE R1 FOR THE
YEAR 2013-14
- EXHIBIT P2 : TRUE COPY OF THE REPLY DATED 12-8-2015 FILED
BY THE PETITIONER BEFORE THE R1, FOR THE YEAR
2009-10.
- EXHIBIT P2A : TRUE COPY OF THE REPLY DATED 12-8-2015 FILED
BY THE PETITIONER BEFORE THE R1, FOR THE YEAR
2010-11
- EXHIBIT P2B : TRUE COPY OF THE REPLY DATED 12-8-2015 FILED
BY THE PETITIONER BEFORE THE R1, FOR THE YEAR
2011-12.
- EXHIBIT P2C : TRUE COPY OF THE REPLY DATED 12-8-2015 FILED
BY THE PETITIONER BEFORE THE R1, FOR THE YEAR
2012-13



:: 94 ::

2025:KER:22607

EXHIBIT P2D : TRUE COPY OF THE REPLY DATED 12-8-2015 FILED BY THE PETITIONER BEFORE THE R1, FOR THE YEAR 2013-14

EXHIBIT P3 : TRUE COPY OF THE ORDER DATED 30-5-2016 ISSUED U/S 25A OF THE ACT, BY THE R1 FOR THE YEAR 2009-10.

EXHIBIT P3A : TRUE COPY OF THE ORDER DATED 30-5-2016 ISSUED U/S 25A OF THE ACT, BY THE R1 FOR THE YEAR 2010-11

EXHIBIT P3B : TRUE COPY OF THE ORDER DATED 30-5-2016 ISSUED U/S 25A OF THE ACT, BY THE R1 FOR THE YEAR 2011-12

EXHIBIT P3C : TRUE COPY OF THE ORDER DATED 30-5-2016 ISSUED U/S 25A OF THE ACT, BY THE R1 FOR THE YEAR 2012-13

EXHIBIT P3D : TRUE COPY OF THE ORDER DATED 30-5-2016 ISSUED U/S 25A OF THE ACT, BY THE R1 FOR THE YEAR 2013-14

RESPONDENT'S EXHIBITS: NIL.



APPENDIX OF W.P©.NO.38813/2016

PETITIONER'S EXHIBITS:

- EXT.P1: TRUE COPY OF THE NOTICE NO.32080802602/2010-11 DATED 04.07.2016 FOR THE YEAR 2010-11 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.
- EXT.P2: TRUE COPY OF THE REPLY DATED 15.07.2016 FILED BY THE PETITIONER BEFORE 1ST RESPONDENT FOR THE YEAR 2010-11.
- EXT.P3: TRUE COPY OF THE ASSESSMENT ORDER NO.32080802602/2010-11 DATED 15.10.2016 FOR THE YEAR 2010-11 BY THE 1ST RESPONDENT TO THE PETITIONER.
- EXT.P4: TRUE COPY OF THE NOTICE NO.32080802602/2010-11 UNDER SECTION 66 OF KVAT ACT DATED 15.10.2016 1ST RESPONDENT TO THE PETITIONER FOR THE YEAR 2010-11.

RESPONDENT'S EXHIBITS:

- EXT.R1 (A): TRUE COPY OF AUDIT ENQUIRY.



APPENDIX OF W.P©.NO.39332/2016

PETITIONER'S EXHIBITS:

EXHIBIT P1	COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT FOR 2010-11
EXHIBIT P2	COPY OF OBJECTION FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT FOR 2010-11
EXHIBIT P2 (A)	COPY OF OBJECTION FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT FOR 2010-11
EXHIBIT P3	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT FOR 2010-11

RESPONDENT'S EXHIBITS: NIL.



APPENDIX OF W.P.©.NO.40647/2016

PETITIONER'S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE NOTICE NO.32080684972/2009-10 dated 17-10-2016
EXHIBIT P1(A)	TRUE COPY OF THE REPLY DATED 25-10-2016
EXHIBIT P2	TRUE COPY OF THE ASSESSMENT ORDER NO 32080684972/2009-10 DATED 05-11-2016

RESPONDENT'S EXHIBITS: NIL.



APPENDIX OF W.P(C) .NO.504/2017

PETITIONER'S EXHIBITS:

Exhibit P1	TRUE COPY OF THE TRADE MARK REGISTRATION CERTIFICATE DATED 20.3.2009.
Exhibit P2	TRUE COPY OF THE REGISTRATION K VAT CERTIFICATE DATED 30.5.2007.
Exhibit P3	TRUE COPY OF THE REGISTRATION CERTIFICATE FOR THE PERIOD RELEVANT TO 2008-2009.
Exhibit P4	TRUE COPY OF THE RETURN FOR THE ASSESSMENT YEAR 2008-09 DTED 04.6.2009.
Exhibit P4(A)	TRUE COPY OF THE RETURN FOR THE ASSESSMENT YEAR 2009-10 DATED 08.12.2011.
Exhibit P5	TRUE COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2008-09 DATED 20.12.2011.
Exhibit P5(A)	TRUE COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2009-10.
Exhibit P6	TRUE COPY OF THE APPELLATE ORDER FOR THE ASSESSMENT YEAR 2008-09 DATED 10.12.2012.
Exhibit P6(A)	TRUE COPY OF THE APPELLATE ORDER FOR THE ASSESSMENT YEAR 2009-10 DATED 07.12.2012.
Exhibit P7	TRUE COPY OF THE MODIFIED ORDER FOR THE ASSESSMENT YEAR 2008-09 DATED 22.5.2013.
Exhibit P7(A)	TRUE COPY OF THE MODIFIED ORDER FOR THE ASSESSMENT YEAR 2009-10 DATED 05.6.2013.
Exhibit P8	TRUE COPY OF THE NOTICES FOR ASSESSMENT YEAR 2008-09 DATED 25.2.2016.
Exhibit P9	TRUE COPY OF THE NOTICES FOR ASSESSMENT YEAR



:: 99 ::

2025:KER:22607

2009-2010 DATED 25.2.2016.

Exhibit P10 TRUE COPY OF THE REPLY FILED BY THE
PETITIONER DATED 09.9.2016.

Exhibit P11 TRUE COPY OF THE ASSESSMENT ORDERS FOR THE
ASSESSMENT YEAR 2008-2009 DATED 07.9.2016.

Exhibit P12 TRUE COPY OF THE ASSESSMENT ORDERS FOR THE
ASSESSMENT YEARS 2009-2010 DATED 07.09.2016.

Exhibit P13 TRUE COPY OF THE RECTIFICATION APPLICATION
FOR THE ASSESSMENT YEAR 2008-2009 DATED
29.9.2016.

Exhibit P14 TRUE COPY OF THE RECTIFICATION APPLICATION
FOR THE ASSESSMENT YEAR 2009-2010 DATED
30.9.2016.

Exhibit P15 TRUE COPY OF THE STATEMENT SHOWING DETAILS OF
SALE MADE TO WHOLESALERS.

Exhibit P16 TRUE COPY OF THE ORDER DATED 03.12.2016
REJECTING RECTIFICATION APPLICATIONS FOR THE
A.Y 2008-09.

Exhibit P17 TRUE COPY OF THE ORDER DATED 03.12.2016
REJECTING RECTIFICATION APPLICATIONS FOR THE
A.Y.2009-10.

RESPONDENT'S EXHIBITS:

EXHIBIT R2(A) : TRUE COPY OF THE AUDIT OBJECTION BY THE ACCOUNTANT
GENERAL.



:: 100 ::

2025:KER:22607

APPENDIX OF W.P©.NO.765/2017

PETITIONER'S EXHIBITS:

Exhibit P1

TRUE COPY OF THE ORDER NO.32081073996/2009-10
DATED 16/12/2016



APPENDIX OF W.P©.NO.4707/2017

PETITIONER/ S EXHIBITS:

EXHIBIT P1 TRUE COPY OF THE ASSESSMENT ORDER
NO.32080608494/2008-09 DATED 16-11-2016

EXHIBITP2 TRUE COPY OF THE ASSESSMENT ORDER NO.
32080608494/2009-10 DATED 31-10-2016



APPENDIX OF WP©.NO.4724/2017

PETITIONER'S EXHIBITS:

Exhibit P1	TRUE COPY OF THE NOTICE FOR 2009-10 NO. 32500930807/2009-10 (C&AG) DATED 26.12.2016.
Exhibit P2	TRUE COPY OF THE NOTICE FOR 2010-11 NO. 32500930807/2010-11 (C&AG) DATED 26.12.2016.
Exhibit P3	TRUE COPY OF THE ORDER NO.32500930807/2009-10 DATED 25.01.2017.
Exhibit P4	TRUE COPY OF THE ORDER NO.32500930807/2010-11 DATED 25.01.2017.

RESPONDENT'S EXHIBITS: NIL.



APPENDIX OF W.P@.NO.5725/2017

PETITIONER'S EXHIBITS:

EWXHIBIT P1	TRUE COPY OF NOTICE DATED 20-12-2016 ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 2009-10
EXHIBIT P1 (A)	TRUE COPY OF NOTICE DATED 20-12-2016 ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 2010-11
EXHIBIT P1 (B)	TRUE COPY OF NOTICE DATED 20-12-2016 ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 2011-12
EXHIBITP1 (C)	TRUE COPY OF NOTICE DATED 20-12-2016 ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 2012-13
EXHIBIT P1 (D)	TRUE COPY OF NOTICE DATED 20-12-2016 ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 2013-14
EXHIBIT P2	TRUE COPY OF ORDER DATED 31-01-2017 ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 2009-10
EXHIBIT P2 (A)	TRUE COPY OF ORDER DATED 31-01-2017 ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 2010-11
EXHIBIT P2 (B)	TRUE COPY OF ORDER DATED 31-01-2017 ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 2011-12
EXHIBIT P2 (C)	TRUE COPY OF ORDER DATED 31-01-2017 ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 2012-13
EXHIBIT P2 (D)	TRUE COPY OF ORDER DATED 31-01-2017 ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 2013-14
EXHIBIT P3	TRUE COPY OF THE SAMPLE RETURN DATED 15-04-2010 FILED FOR THE PERIOD 01-03-2010 TO 31-03-2010 FOR THE YEAR 2009-10
EXHIBIT P4	TRUE COPY OF THE DECISION DATED 17-11-2010 PASSED BY THE HON'BLE HIGH COURT OF PUNJAB AND HARYANA IN THE CASE OF NOKA INDIA PVT. LTD V. STATE OF PUNJAB (VAT APPEAL NO.54 OF 201`0 (O &M)



EXHIBIT P5 TRUE COPY OF THE DECISION DATED 17-11-2010
PASSED BY THE HON'BLE SUPREME COURT IN THE
CASE OF STATE OF PUNJAB AND OTHERS V. NOKA
INDIA VT. LTD IN CA NO.11486-11487 OF 2014

EXHIBIT P6 TRUE COPY OF NOTICE DATED 20-12-2015 ISSUED
BY THE 3RD RESPONDENT TO THE 1ST PETITIONER

EXHIBIT P7 TRUE COPY OF REPLY DATED 18-03-2015 ISSUED BY
THE 1ST PETITIONER TO THE 3RD RESPONDENT

EXHIBIT P8 TRUE COPY OF LETTER DATED 23-03-2015 ISSUED
BY THE 1ST PETITIONER TO THE 3RD RESPONDENT

EXHIBIT P9 TRUE COPY OF THE JUDGMENT DATED 10-04-2015
PASSED BY THE HON'BLE COURT IN WPC NO.12255
OF 2015 (F)

EXHIBIT P10 TRUE COPY OF NOTICE DATED 05-06-2015 ISSUED
BY THE INTELLIGENCE OFFICER (IB)-1,
COMMERCIAL TAXES, KOLLAM FOR THE YEAR 2009-10

EXHIBIT P10 (A) TRUE COPY OF NOTICE DATED 05-06-2015 ISSUED
BY THE INTELLIGENCE OFFICER (IB)-1,
COMMERCIAL TAXES, KOLLAM FOR THE YEAR 2010-11

EXHIBIT P10 (B) TRUE COPY OF NOTICE DATED 05-06-2015 ISSUED
BY THE INTELLIGENCE OFFICER (IB)-1,
COMMERCIAL TAXES, KOLLAM FOR THE YEAR 2011-12

EXHIBIT P10 (C) TRUE COPY OF NOTICE DATED 05-06-2015 ISSUED
BY THE INTELLIGENCE OFFICER (IB)-1,
COMMERCIAL TAXES, KOLLAM FOR THE YEAR 2012-13

EXHIBIT P10 (D) TRUE COPY OF NOTICE DATED 05-06-2015 ISSUED
BY THE INTELLIGENCE OFFICER (IB)-1,
COMMERCIAL TAXES, KOLLAM FOR THE YEAR 2013-14

EXHIBIT P11 TRUE COPY OF THE ORDER DATED 29-06-2015
PASSED BY THIS HON'BLE COURT IN WPC
19470/2015

EXHIBIT P11 (A) TRUE COPY OF THE ORDER DATED 07-04-2016
PASSED BY THIS HON'BLE COURT IN WPC
19470/2015

EXHIBIT P12 TRUE COPY OF THE NOTIFICATION G.O(P)



:: 105 ::

2025:KER:22607

NO.04/2016/TD DATED 08-01-2016 ISSUED BY THE
GOVERNMENT OF KERALA , TAXES (B) DEPARTMENT

EXHIBITP12 (A)	TRUE COPY OF THE RELEVANT EXTRACT OF THE KERALA FINANCE BILL 2016
EXHIBIT P13	TRUE COPY OF THE LETTER DATED 12-01-2017 SUBMITTED BY THE 1ST PETITIONER BEFORE THE 3RD RESPONDENT
EXHIBIT P13 (A)	TRUE COPY OF PEWSONAL HEARING NOTICE DATED 16-01-2017 ISSUED BY THE 3RD RESPONDENT
EXHIBIT P14	TRUE COPY OF LETTER DATED 20-01-2017 SUBMITTED BY THE 1ST PETITIONER BEFORE THE 3RD RESPONDENT
EXHIBIT P14 (A)	TRUE COPY OF PERSONAL HEARING NOTICE DATED 20-01-2017 ISSUED BY THE 3RD RESPONDENT
EXHIBIT P15	TRUE COPY OF LETTER DATED 25-01-2017 SUBMITTED BY THE 1ST PETITIONER BEFORE THE 3RD RESPONDENT
EXHIBIT P15 (A)	TRUE COPY OF THE PERSONAL HEARING NOTICE DATED 25-01-2017 ISSUED BY THE 3RD RESPONDENT
EXHIBIT P16	TRUE COPY OF LETTER DATED 30-01-2017 SUBMITTED BY THE 1ST PETITIONER BEFORE THE 3RD RESPONDENT
EXHIBIT P17	TRUE COPY OF NOTICE DATED 13-01-2012 ISSUED UNDER SECTION 25(1) OF KVAT ACT 2003 FOR THE YEAR 2009-10 BY THE COMMERCIAL TAX OFFICER, KVAT CIRCLE-II, TRIPUNITHURA
EXHIBIT P18	TRUE COPY OF NOTICE DATED 09-03-2015 ISSUED UNDER CST ACT AND KVAT ACT, 2003 FOR YEAR 2009-10 BY THE 3RD RESPONDENT
EXHIBIT P19	TRUE COPY OF REPLY DATED 17-03-2015 SUBMITTED BY THE 1ST PETITIONER BEFORE THE 3RD RESPONDENT
EXHIBIT P20	TRUE COPY OF ASSESSMENT ORDER DATED 22-05- 2015 ISSUED UNDER CAST ACT AND FORMNO.12 ISSUED UNDER THE KERALA VALUE ADDED TAX RULES, 2005 BY THE 3RD RESPONDENT FOR THE



:: 106 ::

2025:KER:22607

YEAR 2009-10

EXHIBIT 21 TRUE COPY OF RE-ASSESSMENT ORDER DATED 31-05-2014 FOR YEAR 2011-12 ISSUED BY THE COMMERCIAL TAX OFFICER K VAT CIRCLE-II, TRIPUNITHURA

EXHIBIT P21(A) TRUE COPY OF THE DEMAND NOTICE DATED 31.05.2014 ISSUED BY THE COMMERCIAL TAX OFFICER, K VAT CIRCLE-II, TRIPUNITHURA.

EXHIBIT P22 TRUE COPY OF RE-ASSESSMENT ORDER DATED 26-11-2014 ISSUED BY THE 3RD RESPONDENT FOR 2012-13

Exhibit P22(a) TRUE COPY OF THE DEMAND NOTICE DATED 26.11.2014 ISSUED UNDER THE KERALA VALUE ADDED TAX RULES 2005 BY THE 3RD RESPONDENT FOR THE YEAR 2012-13.

EXHIBIT P23 TRUE COPY OF RE-ASSESSMENT ORDER DATED 26-11-2014 ISSUED UNDER CST ACT FOR THE YEAR 2012-13 BY THE 3RD RESPONDENT

EXHIBIT P23(A) TRUE COPY OF DEMAND NOTICE DATED 26-11-2014 ISSUED BY THE 3RD RESPONDENT UNDER CST ACT FOR THE YEAR 2012-13

EXHIBIT P24 TRUE COPY OF ORDER DATED 20-08-2016 PASSED BY THE DEPUTY COMMISSIONER (APPEALS)-II, ERNAKULAM UNDER THE K VAT ACT FOR THE YEAR 2012-13

EXHIBIT P24(A) TRUE COPY OF ORDER DATED 20-08-2016 PASSED BY THE DEPUTY COMMISSIONER (APPEALS-II) ERNAKULAM UNDER THE CST ACT FOR THE YEAR 2012-13

EXHIBIT P25 TRUE COPY OF ORDER DATED 31-10-2016 PASSED BY THE 3RD RESPONDENT UNDER K VAT ACT 2003 FOR THE YEAR 2012-13

EXHIBIT P25(A) TRUE COPY OF ORDER DATED 31-10-2016 PASSED BY THE 3RD RESPONDENT UNDER K VAT ACT 2003 FOR THE YEAR 2012-13

EXHIBIT P26 TRUE COPY OF RE-ASSESSMENT ORDER DATED 31-10-2016 PASSED BY THE 3RD RESPONDENT UNDER K VAT ACT FOR THE YEAR 2013-14



:: 107 ::

2025:KER:22607

EXHIIT P26(A)

TRUE COPY OF DEMAND NOTICE DATED 31-10-2016
ISSUED BY THE 3RD RESPONDENT FOR THE YEAR
2013-14

Exhibit P27

COPY OF SECTION 6 OF KERALA VALUE ADDED TAX
ACT, 2003, RELEVANT PORTION OF KERALA FINANCE
ACT 2017 AND RELEVANT PORTION OF SCHEDULE III
OF THE ACT

RESPONDENT'S EXHIBITS: NIL.



APPENDIX OF W.P©.NO.5797/2017

PETITIONER'S EXHIBITS:

Exhibit P29	COPY OF KERALA FINANCE ACT 2017, SECTION 6 AND RELEVANT PORTION OF SCHEDULE III
EXHIBIT P1 (A)	TRUE COPY OF THE IMPUGNED NOTICED DATED 22.12.2016 IN RESPECT OF THE YEAR 2010-11
EXHIBIT P1 (B)	TRUE COPY OF THE IMPUGNED NOTICED DATED 22.12.2016 IN RESPECT OF THE YEAR 2011-12
EXHIBIT P21	TRUE COPY OF STAY ORDER DATED 25.11.2015
EXHIBIT P13	TRUE COPY OF ORDER DATED 15.7.2013 PASSED BY RESPONDENT NO.3 FOR THE PERIOD 2011-12
EXHIBIT P1 (C)	TRUE COPY OF THE IMPUGNED NOTICED DATED 22.12.2016 IN RESPECT OF THE YEAR 2012-13
EXHIBIT P2	TRUE COPY OF THE IMPUGNED NOTICE DATED 27.1.2017 IN RESPECT OF THE YEAR 2009-10
EXHIBIT P2 (A)	TRUE COPY OF THE IMPUGNED NOTICE DATED 27.1.2017 IN RESPECT OF THE YEAR 2010-11
EXHIBIT P2 (B)	TRUE COPY OF THE IMPUGNED NOTICE DATED 27.1.2017 IN RESPECT OF THE YEAR 2011-12
EXHIBIT P2 (C)	TRUE COPY OF THE IMPUGNED NOTICE DATED 27.1.2017 IN RESPECT OF THE YEAR 2012-13
EXHIBIT P3	TRUE COPY OF THE AUDIT OBJECTION RAISED BY RESPONDENT NO.4
EXHIBIT P4	TRUE COPY OF THE JUDGMENT DATED 17.11.2010 OF THE HON'BLE HIGH COURT OF PUNJAB AND HARYANA
EXHIBIT P5	TRUE COPY OF SAMPLE RETURNS FILED FOR MAY 2009



EXHIBIT P6	TRUE COPY OF NOTICE DATED 29.9.2011 ISSUED UNDER SECTION 25(1) FOR 2009-10
EXHIBIT P7	TRUE COPY OF REPLY DATED 28.10.2011 FILED BY PETITIONER NO.1 TO NOTICE DATED 29.9.2011
EXHIBIT P8	TRUE COPY OF REPLY DATED 9.1.2012 FILED BY PETITIONER NO.1 TO NOTICE DATED 29.9.2011
EXHIBIT P9	TRUE COPY OF SAMPLE RETURNS FILED FOR JULY 2010
EXHIBIT P10	TRUE COPY OF NOTICE DATED 15.3.2016 ISSUED UNDER SECTION 25(1) FOR 2010-11
EXHIBIT P11	TRUE COPY OF LETTER DATED 28.3.2016 ADDRESSED TO RESPONDENT NO.3
EXHIBIT P1	TRUE COPY OF THE IMPUGNED NOTICE DATED 22.12.2016 IN RESPECT OF THE YEAR 2009-10
EXHIBIT P12	TRUE COPY OF SAMPLE RETURNS FILED FOR THE PERIOD JULY 2011
EXHIBIT P14	TRUE COPY OF THE RECTIFICATION APPLICATION FILED FOR THE YEAR 2011-12 DATED 4.9.2013
EXHIBIT P15	TRUE COPY OF THE RECTIFIED ORDER DATED 30.9.2013 PASSED BY RESPONDENT NO.3
EXHIBIT P16	TRUE COPY OF DEMAND NOTICE DATED 4.11.2013
EXHIBIT P17	TRUE COPY OF STAY ORDER DATED 19.11.2013
EXHIBIT P18	TRUE COPY OF BANK GUARANTEE EXECUTED BY PETITIONER NO.1 ON 29.11.2013
EXHIBIT P19	TRUE COPY OF SAMPLE RETURNS FILED FOR THE PERIOD AUGUST 2012
EXHIBIT P20	TRUE COPY OF REASSESSMENT ORDER DATED 31.3.2015 PASSED BY RESPONDENT NO.3
EXHIBIT P22	TRUE COPY OF HON'BLE SUPREME COURT'S JUDGMENT DATED 17.12.2014 IN CIVIL APPEAL NOS.11486-11487 OF 2014



:: 110 ::

2025:KER:22607

EXHIBIT P23 TRUE COPY OF NOTIFICATION NO.46/2016 DATED
8.1.2016 ISSUED BY RESPONDENT NO.1

EXHIBIT P24 TRUE COPY OF RELEVANT EXTRACTS OF THE KERALA
FINANCE BILL, 2016

EXHIBIT P25 TRUE COPY OF THE RELEVANT EXTRACTS OF THE
KERALA FINANCE ACT, 2016

EXHIBIT P26 TRUE COPY OF THE PETITIONER'S LETTER DATED
12.1.2017 FOR THE PERIOD 2009-10

EXHIBIT P26 (A) TRUE COPY OF THE PETITIONER'S LETTER DATED
12.1.2017 FOR THE PERIOD 2010-11

EXHIBIT P26 (B) TRUE COPY OF THE PETITIONER'S LETTER DATED
12.1.2017 FOR THE PERIOD 2011-12

EXHIBIT P26 (C) TRUE COPY OF THE PETITIONER'S LETTER DATED
12.1.2017 FOR THE PERIOD 2012-13

EXHIBIT P27 TRUE COPY OF PETITIONER NO.1'S LETTERS DATED
27.1.2017

EXHIBIT P28 TRUE COPY OF PRELIMINARY OBJECTIONS DATED
2.2.2017 SUBMITTED BY PETITIONER NO.1

EXHIBIT P11 (A) TRUE COPY OF LETTER DATED 20.4.2016 ADDRESSED
TO RESPONDENT NO.3

RESPONDENT'S EXHIBITS: NIL.



:: 111 ::

2025:KER:22607

APPENDIX OF W.P©.NO.7550/2017

PETITIONER/ S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE REPLY DATED 31.8.2016 ALONG WITH THE ANNEXURES.
EXHIBIT P2	TRUE COPY OF THE ORDER NO.32081223565/2008-09 DATED 30.12.2016.
Exhibit P3	TRUE COPY OF THE PRE-ASSESSMENT NOTICE NO. 32081223565/2008-09 DATED 18.06.2016 ISSUED BY THE 1ST RESPONDENT UNDER SECTION 25(1) READ WITH 25A OF THE KERALA VALUE ADDED TAX ACT

RESPONDENT/ S EXHIBITS: NIL.



APPENDIX OF W.P©.NO.8661/2017

PETITIONER'S EXHIBITS:

- EXHIBIT P1. TRUE COPY OF THE SAMPLE PURCHASE BILL DATED, 07.10.2010 ISSUED BY SABARI DISTRIBUTION PVT.LTD.
- EXHIBIT P1(A) . TRUE COPY OF THE SAMPLE PURCHASE BILL DATED, 09.12.2010 ISSUED BY SABARI DISTRIBUTION PVT.LTD.
- EXHIBIT P1(B) . TRUE COPY OF THE SAMPLE PURCHASE BILL DATED, 20.01.2011 ISSUED BY SABARI DISTRIBUTION PVT.LTD.
- EXHIBIT P1(C) . TRUE COPY OF THE SAMPLE PURCHASE BILL DATED, 03.03.2011 ISSUED BY SABARI DISTRIBUTION PVT.LTD.
- EXHIBIT P2. A TRUE COPY OF NOTICE UNDER SECTION 25A OF THE KVAT ACT FOR THE YEAR 2009-10 DATED 29.09.2016 ISSUED BY THE 1ST RESPONDENT.
- EXHIBIT P3. A TRUE COPY OF THE ASSESSMENT ORDER AND DEMAND NOTICE DATED 18.11.2016 FOR THE YEAR 2009-10.

RESPONDENT'S EXHIBITS: NIL.



:: 113 ::

2025:KER:22607

APPENDIX OF W.P.©.NO.11352/2017

PETITIONER'S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE AUDIT REPORT IN FORM 13 & 13A FOR THE YEAR 2008-09 SUBMITTED BY THE PETITIONER
- EXHIBIT P2 TRUE COPY OF THE NOTICE NO.32081151104/2008-09 DATED 5/12/2010 FOR THE YEAR 2008-09 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
- EXHIBIT P3 TRUE COPY OF THE REVISED NOTICE NO. 32081151104/2008-09 DATED 5/12/2010 FOR THE YEAR 2008-09 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.
- EXHIBIT P4 TRUE COPY OF THE REPLY DATED 18/01/2011 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT FOR THE YEAR 2008-09
- EXHIBIT P5 TRUE COPY OF THE NOTICE NO.32081151104/2008-09 DATED 5/11/2016 FOR THE YEAR 2008-09 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
- EXHIBIT P6 TRUE COPY OF THE ASSESSMENT ORDER NO 32081151104/2008-09 DATED 28/2/2017 FOR THE YEAR 2008-09 PASSED BY THE 2ND RESPONDENT TO THE PETITIONER
- EXHIBIT P7 TRUE COPY OF THE INTERIM ORDER NO.6525/2017, DATED 28/2/2017

RESPONDENTS EXHIBITS: NIL.



APPENDIX OF W.P©.NO.15486/2017

PETITIONER'S EXHIBITS:

EXHIBIT-P1: TRUE COPY OF THE NOTICE NO.32081281525/2007-08 DATED 20/9/2016 ISSUED BY THE 1ST RESPONDENT.

EXHIBIT-P1 (A) : TRUE COPY OF THE REPLY DATED 28/10/2016 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

EXHIBIT-P2: TRUE COPY OF THE ASSESSMENT ORDER NO.32081281525/2007-08 DATED 16/11/2016 ISSUED BY THE 1ST RESPONDENT.

EXHIBIT-P3: TRUE COPY OF THE ORDER DATED 20/12/2016 IN WP(C) NO.40647/2016 OF THIS HON'BLE COURT.

RESPONDENTS EXHIBITS: NIL.



:: 115 ::

2025:KER:22607

APPENDIX OF W.P.C.NO.16939/2017

PETITIONER'S EXHIBITS:

- | | |
|------------|--|
| EXHIBIT P1 | COPY OF ANNUAL RETURN FOR THE YEAR 2009-10 DATED 05-03-2012 FILED BY THE PETITIONER. |
| EXHIBIT P2 | COPY OF THE NOTICE DATED 06-02-2017 ISSUED BY THE RESPONDENT. |
| EXHIBIT P3 | COPY OF REPLY DATED 25-02-2017 FILED BY THE PETITIONER. |
| EXHIBIT P4 | COPY OF REPLY DATED 03-03-2017 FILED BY THE PETITIONER. |
| EXHIBIT P5 | COPY OF REVISED NOTICE DATED 10-03-2017 ISSUED BY THE RESPONDENT. |
| EXHIBIT P6 | COPY OF REPLY DATED 18-03-2017 FILED BY THE PETITIONER. |
| EXHIBIT P7 | COPY OF THE HEARING NOTICE DATED 20-03-2017 ISSUED BY THE RESPONDENT. |
| EXHIBIT P8 | COPY OF REPLY DATED 23-03-2017 FILED BY THE PETITIONER. |
| EXHIBIT P9 | COPY OF ASSESSMENT ORDER DATED 24-03-2017 ISSUED BY THE RESPONDENT FOR THE YEAR 2009-10. |

RESPONDENT'S EXHIBITS: NIL.



APPENDIX OF W.P.©.NO.17953/2017

PETITIONER'S EXHIBITS:

EXHIBIT P1	A TRUE COPY OF THE REPLY FILED BY THE PETITIONER FOR 2009-10 DATED 05-02-2016.
EXHIBIT P1 (A)	A TRUE COPY OF THE REPLY FILED BY THE PETITIONER 2009-10 DATED 22-02-2017.
EXHIBIT P2	A TRUE COPY OF THE PRE-ASSESSMENT NOTICE ISSUED FOR THE YEAR 2009-10 DATED 27-02-2017.
EXHIBIT P3	A TRUE COPY OF THE REPLY FILED BY THE PETITIONER DATED 18-03-2017.
EXHIBIT P4	A TRUE COPY OF THE ASSESSMENT ORDER PASSED FOR THE YEAR 2009-10 DATED 30-3-2017.

RESPONDENT'S EXHIBITS: NIL.



APPENDIX OF W.P@.NO.20086/2017

PETITIONER/ S EXHIBITS:

EXHIBIT P1 PHOTOCOPY OF THE ORDER DTD 12/10/2010
GRANTING REFUND OF EXCESS INPUT TAX AND
REFUND ORDER.

EXHIBIT P2 NOTICE IN FORM 4DF DTD 19/5/2010

EXHIBIT P3 PHOTOCOPY OF CIRCULAR 38/2008 DTD 18/9/2008

EXHIBIT P4 PHOTOCOPY OF NOTICE U/S.25(A) DTD 29/1/2016
FOR 2009.10

EXHIBIT P5 PHOTOCOPY OF REPLY DTD 22/2/2016

EXHIBIT P6 PHOTOCOPY OF NOTICE U/S. 25(A) DTD 19/9/2016
FOR 2009.10

EXHIBIT P7 PHOTOCOPY OF REPLY DTD 5/10/2016

EXHIBIT P8 PHOTOCOPY OF ORDER DTD 24/10/2016 FOR 2009.10
U/S. 25(A) R/W SEC.25(1) OF THE ACT.

EXHIBIT P9 PHOTOCOPY OF JUDGMENT IN WPC NO.39487/2016
DTD 14/12/2016

EXHIBIT P10 PHOTOCOPY OF ORDER DTD 25/5/2017 FOR 2009.10
U/S. 25(A) R/W.SEC.25(1) OF THE ACT.

RESPONDENTS EXHIBITS: NIL.



APPENDIX OF W.P.©.NO.23044/2017

PETITIONER/ S EXHIBITS:

EXHIBIT P1	COPY OF ANNUAL RETURN FOR THE YEAR 2010-11
EXHIBIT P2	COPY OF DISSOLUTION DEED DATED 06-09-2012
EXHIBIT P3	COPY OF NOTICE DATED 10-01-2017 ISSUED BY THE RESPONDENT FOR THE YEAR 2010-11
EXHIBIT P4	COPY OF ORDER DATED 30-03-2017 ISSUED BY THE RESPONDENT

RESPONDENTS EXHIBITS: NIL.



APPENDIX OF W.P©.NO.26625/2017

PETITIONER'S EXHIBITS:

EXHIBIT P1	COPY OF ANNUAL RETURN FOR THE YEAR 2007-08.
EXHIBIT P2	COPY OF NOTICE DATED 6.03.2017 ISSUED BY THE RESPONDENT FOR THE YEAR 2007-08.
EXHIBIT P3	COPY OF REPLY DATED 31.03.2017.
EXHIBIT P4	COPY OF ORDER DATED 25.07.2017 ISSUED BY THE RESPONDENT.

RESPONDENT'S EXHIBITS: NIL.



APPENDIX OF WP©.NO.30399/2017

PETITIONER/ S EXHIBITS:

EXHIBIT P1	COPY OF THE SHOW CAUSE NOTICE FOR 2008-09 DATED 14/11/2016 UNDER SECTION 8(F) OF THE KVAT ACT, 2003
EXHIBIT P2	COPY OF THE REPLY TO SHOW CAUSE NOTICE FOR 2008-09 DATED 9/12/2016 FILED BY THE PETITIONER
EXHIBIT P3	COPY OF THE SHOW-CAUSE NOTICE FOR 2008-09 DATED 20/12/2016 UNDER SECTION 25(A) OF THE KVAT ACT, 2003
EXHIBIT P3(A)	COPY OF THE SHOW-CAUSE NOTICE FOR 2009-10 DATED 20/12/2016 UNDER SECTION 25(A) OF THE KVAT ACT, 2003
EXHIBIT P3(B)	COPY OF THE SHOW-CAUSE NOTICE FOR 2010-11 DATED 20/12/2016 UNDER SECTION 25(A) OF THE KVAT ACT, 2003
EXHIBIT P4	COPY OF THE REPLY TO SHOW-CAUSE NOTICE FOR 2008-09 DATED 15/1/2017 FILED BY THE PETITIONER
EXHIBIT P4(A)	COPY OF THE REPLY TO SHOW-CAUSE NOTICE FOR 2009-10 DATED 15/1/2017 FILED BY THE PETITIONER
EXHIBIT P4(B)	COPY OF THE REPLY TO SHOW-CAUSE NOTICE FOR 2010-11 DATED 15/1/2017 FILED BY THE PETITIONER
EXHIBIT P5	COPY OF THE ASSESSMENT ORDER



:: 121 ::

2025:KER:22607

NO.32011178051/2008-09 DATED 29/5/2017 UNDER
SECTION 25(A) OF THE KVAT ACT, 2003

EXHIBIT P5(A) COPY OF THE ASSESSMENT ORDER
NO.32011178051/2009-10 DATED 29/5/2017 UNDER
SECTION 25(A) OF THE KVAT ACT, 2003

EXHIBIT P5(B) COPY OF THE ASSESSMENT ORDER
NO.32011178051/2010-11 DATED 29/5/2017 UNDER
SECTION 25(A) OF THE KVAT ACT, 2003

RESPONDENT'S EXHIBITS: NIL.



APPENDIX OF W.P.C.NO.41131/2017

PETITIONER'S EXHIBITS:

EXHIBIT-P1	TRUE COPY OF THE INTEGRATED CONSENT TO OPERATE, DATED 12/10/2012 ISSUED BY THE KERALA STATE POLLUTION CONTROL BOARD
EXHIBIT-P2	TRUE COPY OF THE LICENCE VALID UPTO 31/03/2013, DATED 21/12/2012, ISSUED BY THE SECRETARY, ITIVA GRAMA PANCHAYATH
EXHIBIT-P3	TRUE COPY OF THE LICENCE VALID UPTO 31/03/2014, DATED 06/05/2013, ISSUED BY THE SECRETARY, ITIVA GRAMA PANCHAYATH
EXHIBIT-P4	TRUE COPY OF THE LICENCE VALID UPTO 31/03/2014, DATED 18/04/2013 ISSUED BY THE DEPARTMENT OF MINING AND GEOLOGY
EXHIBIT-P5	TRUE COPY OF THE SIR DATED 05/12/2016 ISSUED BY THE 5TH RESPONDENT
EXHIBIT-P6	TRUE COPY OF THE REPLY DATED 02/02/2017 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT
EXHIBIT-P7	TRUE COPY OF THE NOTICE DATED 04/04/2017 UNDER SECTION 25A OF THE ACT FOR THE ASSESSMENT YEAR 2011-12
EXHIBIT-P7A	TRUE COPY OF THE NOTICE DATED 04/04/2017 UNDER SECTION 25A OF THE ACT FOR THE ASSESSMENT YEAR 2012-13
EXHIBIT-P7B	TRUE COPY OF THE NOTICE DATED 04/04/2017 UNDER SECTION 25A OF THE ACT FOR THE



ASSESSMENT YEAR 2013-14

EXHIBIT-P8 TRUE COPY OF THE REPLY DATED 24/04/2017 FOR THE ASSESSMENT YEAR 2011-12

EXHIBIT-P8A TRUE COPY OF THE REPLY DATED 24/04/2017 FOR THE ASSESSMENT YEAR 2012-13

EXHIBIT-P8B TRUE COPY OF THE REPLY DATED 24/04/2017 FOR THE ASSESSMENT YEAR 2013-14

EXHIBIT-P9 TRUE COPY OF THE ASSESSMENT ORDERS DATED 27/07/2017 PASSED BY THE IST RESPONDENT FOR THE ASSESSMENT YEAR 2011-12

EXHIBIT-P9A TRUE COPY OF THE ASSESSMENT ORDERS DATED 27/07/2017 PASSED BY THE IST RESPONDENT FOR THE ASSESSMENT YEAR 2012-13

EXHIBIT-P9B TRUE COPY OF THE ASSESSMENT ORDERS DATED 27/07/2017 PASSED BY THE IST RESPONDENT FOR THE ASSESSMENT YEAR 2013-14

EXHIBIT-P10 TRUE COPY OF THE INTERIM ORDER DATED 17/11/2016 PASSED BY THIS HONOURABLE COURT IN W.P(C) 29832/2016

EXHIBIT-P10A TRUE COPY OF THE INTERIM ORDER DATED 24/11/2017 PASSED BY THIS HONOURABLE COURT IN W.P(C) 1908/2017

EXHIBIT-P11 TRUE COPY OF THE NOTICE ISSUED UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT, DATED 15/12/2017 FOR THE ASSESSMENT YEAR 2011-12

EXHIBIT-P11A TRUE COPY OF THE NOTICE ISSUED UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT, DATED 15/12/2017 FOR THE ASSESSMENT YEAR 2012-13

EXHIBIT-P11B TRUE COPY OF THE NOTICE ISSUED UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT, DATED 15/12/2017 FOR THE ASSESSMENT YEAR 2013-14

EXHIBIT-P12 TRUE COPY OF THE NOTICE UNDER SECTION 34 OF THE KERALA REVENUE RECOVERY ACT, DATED 15/12/2017, FOR THE ASSESSMENT YEAR 2011-12

EXHIBIT-P12A TRUE COPY OF THE NOTICE UNDER SECTION 34 OF



:: 124 ::

2025:KER:22607

THE KERALA REVENUE RECOVERY ACT, DATED
15/12/2017, FOR THE ASSESSMENT YEAR 2012-13

EXHIBIT-P12B

TRUE COPY OF THE NOTICE UNDER SECTION 34 OF
THE KERALA REVENUE RECOVERY ACT, DATED
15/12/2017, FOR THE ASSESSMENT YEAR 2013-14

RESPONDENTS EXHIBITS: NIL.



APPENDIX OF W.P©.NO.1902/2018

PETITIONER'S EXHIBITS:

- EXHIBIT P1 THE TRUE COPY OF THE ASSESSMENT ORDER NO. 32072004459/2009-2010 DATED 18-12-2017 ISSUED BY THE SECOND RESPONDENT THE PETITIONER AND THE DEMAND NOTICE THEREON
- EXHIBIT P2 THE TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2009-2010 DATED 26-09-2012 ISSUED BY THE SECOND RESPONDENT'S EARLIER OFFICE, (I.E, COMMERCIAL TAX OFFICE UNDER KVAT) TO THE PETITIONER
- EXHIBIT P3 THE TRUE COPY OF THE RECTIFIED ASSESSMENT ORDER FOR THE YEAR 2009-2010 DATED 15-12-2012 ISSUED BY THE SECOND RESPONDENT'S EARLIER OFFICE, (I.E. COMMERCIAL TAX OFFICE UNDER KVAT) TO THE PETITIONER
- EXHIBIT P4 THE TRUE COPY OF THIS CERTIFICATE ISSUED BY DEVELOPMENT COMMISSIONER, SPECIAL ECONOMIC ZONE, COCHIN DATED 17TH MAY 2010
- EXHIBIT P5 THE TRUE COPY OF THE SUBCONTRACT AGREEMENT OF THE PETITIONER WITH IHI CORPORATION
- EXHIBIT P6 THE TRUE COPY OF THE CERTIFICATE IN FORM 20E DATED 20-02-2009, 20-08-2009 AND 22-02-2010 ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER
- EXHIBIT P7 THE TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2008-2009 DATED 28-03-2012 AND THE ASSESSMENT ORDER FOR THE YEAR 2011-2012 DATED 29-12-2013 ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER.

RESPONDENT'S EXHIBITS: NIL.



APPENDIX OF W.P.©.NO.4001/2018

PETITIONER'S EXHIBITS:

EXHIBIT P1	THE TRUE COPY OF PRE ASSESSMENT NOTICE FOR THE YEAR 2010-2011 DATED 25.08.2017 AND ANOTHER NOTICE DATED 23.10.2017, ISSUED TO THE PETITIONER.
EXHIBIT P2	THE TRUE COPY OF REPLY TO EXHIBIT P1 PRE ASSESSMENT NOTICE IS PRODUCED
EXHIBIT P3	THE TRUE COPY OF ASSESSMENT ORDER NO. 32072032934/2010-2011 DATED 29.12.2017 ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER IS PRODUCED.

RESPONDENTS EXHIBITS: NIL.



:: 127 ::

2025:KER:22607

APPENDIX OF W.P.©.NO.5142/2018

PETITIONER'S EXHIBITS:

EXHIBIT P1	COPY OF ANNUAL RETURN FOR THE YEAR 2010-11.
EXHIBIT P2	COPY OF NOTICE DATED 29-08-2016 ISSUED BY THE RESPONDENT FOR THE YEAR 2010-11.
EXHIBIT P3	COPY OF ORDER DATED 17-10-2016 ISSUED BY THE RESPONDENT.

RESPONDENT'S EXHIBITS: NIL.



APPENDIX OF W.P@.NO.7405/2018

PETITIONER'S EXHIBITS:

- | | |
|------------|---|
| EXHIBIT P1 | COPY OF VAT REGISTRATION CANCELLATION REQUEST
FILED BY THE PETITIONER DATED 16-09-2013. |
| EXHIBIT P2 | COPY OF THE NOTICE DATED 21-08-2017 ISSUED BY
THE RESPONDENT UNDER SECTION 25A OF THE ACT. |
| EXHIBIT P3 | COPY OF THE LETTER DATED 30-08-3017 FILED BY
THE PETITIONER. |
| EXHIBIT P4 | COPY OF THE ASSESSMENT ORDER DATED 11-12-2017
ISSUED BY THE RESPONDENT FOR THE YEAR 2009-
2010. |

RESPONDENT'S EXHIBITS: NIL.



APPENDIX OF W.P©.NO.31398/2018

PETITIONER'S EXHIBITS:

EXHIBIT P1 TRUE COPY OF THE PRE ASSESSMENT NOTICE
NO.32081370974/2008-09 DATED 03.07.2018.

EXHIBIT P2 TRUE COPY OF THE ORDER NO.32081370974/2008-09
DATED 27.07.2018.

RESPONDENT'S EXHIBITS: NIL.



APPENDIX OF W.P@.NO.38559/2018

PETITIONER'S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE ANNUAL RETURN DATED
21.04.2011 FOR THE YEAR 2010-11
- EXHIBIT P2 TRUE COPY OF THE AUDIT REPORT ALONG WITH THE
PROFIT AND LOSS ACCOUNT AND BALANCE SHEET FOR
THE YEAR 2010-11 FILED BY THE PETITIONER
BEFORE THE 1ST RESPONDENT
- EXHIBIT P3 TRUE COPY OF THE PRE-ASSESSMENT NOTICE U/S
25(1) READ WITH 25A OF KVAT ACT
NO.32080264784/2010-11 DATED 18-07-2016 FOR
THE YEAR 2010-11 WAS ISSUED BY THE 1ST
RESPONDENT TO THE PETITIONER
- EXHIBIT P4 TRUE COPY OF THE REPLY DATED NIL FILED BY THE
PETITIONER BEFORE THE 1ST RESPONDENT
- EXHIBIT P5 TRUE COPY OF THE NOTICE U/S.95 OF KVAT
NO.32080264784/2010-11 DATED 13-11-2018 WAS
FOR THE YEAR 2010-11 ISSUED BY THE 1ST
RESPONDENT TO THE PETITIONER
- EXHIBIT P6 TRUE COPY OF THE ADJOURNMENT REQUEST DATED
22-11-2018 WAS FILED BY THE PETITIONER BEFORE
THE 1ST RESPONDENT
- EXHIBIT P7 TRUE COPY OF THE INTERIM ORDER ISSUED BY
HON'BLE THIS COURT IN W.P(C0 31742/2015

RESPONDENT'S EXHIBITS: NIL.



:: 131 ::

2025:KER:22607

APPENDIX OF W.P©.NO.7917/2019

PETITIONER'S EXHIBITS:

EXHIBIT P1 TRUE COPY OF THE ORDER NO.32091145457/2010-11
DATED 5.12.2018.

EXHIBIT P2 TRUE COPY OF THE NOTICE NO.32091145457/2010-
11 DATED 5.11.2018.

RESPONDENT'S EXHIBITS: NIL.



APPENDIX OF W.P©.NO.11146/2019

PETITIONER'S EXHIBITS:

EXHIBIT P1	COPY OF ANNUAL RETURN FILED FOR THE YEAR 2010-11
EXHIBIT P1(a)	COPY OF ANNUAL RETURN FILED FOR THE YEAR 2011-12
EXHIBIT P2	COPY OF NOTICE DATED 15/03/2019 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2010-11
EXHIBIT P2(a)	COPY OF NOTICE DATED 15/03/2019 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2011-12.

RESPONDENT'S EXHIBITS: NIL.



APPENDIX OF W.P.C.NO.11448/2019

PETITIONER'S EXHIBITS:

EXHIBIT P1	COPY OF ANNUAL RETURN FILED FOR THE YEAR 2011-12
EXHIBIT P2	COPY OF NOTICE DATED 16.07.2018 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2011-12.
EXHIBIT P2	COPY OF NOTICE DATED 12.02.2019 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2011-12.
EXHIBIT P2	COPY OF NOTICE DATED 21.03.2019 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2011-12.
EXHIBIT P3	COPY OF THE REPLY DATED 28.02.2019 FILED BY THE DEALER.
EXHIBIT P3	COPY OF THE REPLY DATED 28.03.2019 FILED BY THE DEALER.
EXHIBIT P4	COPY OF THE ORDER DATED 28.03.2019 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2011-12 UNDER THE CST ACT.

RESPONDENT'S EXHIBITS: NIL.



APPENDIX OF W.P.©.NO.15508/2019

PETITIONER'S EXHIBITS:

EXHIBIT P1	COPY OF ASSESSMENT ORDER DATED 25.4.2019 FOR THE YEAR 2005-06 ISSUED BY THE IST RESPONDENT.
EXHIBIT P1(a)	COY OF ASSESSMENT ORDER DATED 22.4.2019 FOR THE YEAR 2006-2007 ISSUED BY THE IST RESPONDENT.
EXHIBIT P1(b)	COPY OF ASSESSMENT ORDER DATED 25.4.2019 FOR THE YEAR 2007-2008 ISSUED BY THE IST RESPONDENT.

RESPONDENT'S EXHIBITS: NIL.



APPENDIX OF W.P.©.NO.15940/2019

PETITIONER'S EXHIBITS:

EXHIBIT P1 COPY OF THE NOTICE DATED 18.5.2019 FOR THE
YEAR 2010-11 ISSUED BY THE 1ST RESPONDENT
UNDER SECTIONS 25(1), 25A, 42(3) AND 67(1).

RESPONDENT'S EXHIBITS: NIL.



:: 136 ::

2025:KER:22607

APPENDIX OF W.P.©.NO.16368/2019

PETITIONER'S EXHIBITS:

EXHIBIT P1 COPY OF THE NOTICE DATED 25.03.2019 FOR THE
YEAR 2009-10 ISSUED BY THE 1ST RESPONDENT.

EXHIBIT P1(A) COPY OF THE NOTICE DATED 25.03.2019 FOR THE
YEAR 2010-2011 ISSUED BY THE 1ST RESPONDENT.

RESPONDENTS EXHIBITS: NIL.



APPENDIX OF W.P@.NO.13295/2020

PETITIONER'S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE ASSESSMENT ORDER NO. 32011325515/2012-13 DATED 28.03.2019 ISSUED UNDER SECTION 25(1) OF THE KVAT ACT BY THE 1ST RESPONDENT.
- EXHIBIT P2 TRUE COPY OF THE PRE-ASSESSMENT NOTICE NO. 32011325515/2012-13 DATED 29.02.2020 ISSUED UNDER SECTION 25A OF THE KAVAT ACT BY THE 1ST RESPONDENT.
- EXHIBIT P3 TRUE COPY OF THE ASSESSMENT ORDER NO. 32011325515/2012-13 DATED 11.03.2020 ISSUED BY THE 1ST RESPONDENT.

RESPONDENT'S EXHIBITS: NIL.



APPENDIX OF W.P.©.NO.17593/2020

PETITIONER'S EXHIBITS:

EXHIBIT P1 COPY OF THE NOTICE DATED 19.02.2019 FOR THE
YEAR 2011-12 ISSUED BY THE 1ST RESPONDENT.

EXHIBIT P2 COPY OF THE ORDER DATED 22.03.2020 FOR THE
YEAR 2011-2012 ISSUED BY THE 1ST RESPONDENT.

RESPONDENTS EXHIBITS: NIL.



APPENDIX OF W.P@.NO.7167/2021

PETITIONER/ S EXHIBITS:

EXHIBIT P1 TRUE COY OF THE PRE ASSESSMENT NOTICE
NO.32151515872/2012-13 DATED 8.3.2021 ISSUED
UNDER SECTION 25A OF THE KVAT ACT BY THE IST
RESPONDENT.

EXHIBIT P2 TRUE COPY OF THE INTERIM ORDER PASSED BY THIS
COURT IN WPC NO.13295/20 DATED 3.7.2020.

RESPONDENTS EXHIBITS: NIL.



APPENDIX OF W.P.C.NO.24169/2021

PETITIONER'S EXHIBITS:

- Exhibit P1 TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2009-10, UNDER SEC.25A OF THE KVAT ACT, DATED 22.11.2019, PASSED BY THE 1ST RESPONDENT.
- Exhibit P2 TRUE COPY OF THE INTERIM ORDER DATED 17.11.2016, PASSED BY THIS HONBLE COURT IN WPC NO. 29832 OF 2016.
- Exhibit P2A TRUE COPY OF THE INTERIM ORDER DATED 13.10.2017 PASSED BY THIS HONBLE COURT IN WPC NO. 8991 OF 2017.
- Exhibit P2B TRUE COPY OF THE INTERIM ORDER DATED 10.09.2021 PASSED BY THIS HONBLE COURT IN WPC NO. 18643 OF 2021.
- Exhibit P3 TRUE COPY OF THE NOTICE UNDER SEC. 7 OF THE K.R.R. ACT, DATED 27.02.2020 ISSUED BY THE 4TH RESPONDENT.
- Exhibit P3A TRUE COPY OF THE NOTICE UNDER SEC. 34 OF THE K.R.R. ACT, DATED 03.03.2020 ISSUED BY THE 4TH RESPONDENT.

RESPONDENT'S EXHIBITS: NIL.



APPENDIX OF W.P.C.NO.27800/2021

PETITIONER'S EXHIBITS:

- Exhibit P1 TRUE COPY OF THE ORDER DATED 29/04/2021 PASSED BY THE KERALA VALUE ADDED TAX/AGRICULTURAL INCOME TAX & SALES TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH, KOTTAYAM.
- Exhibit P2 TRUE COPY OF THE NOTICE NO.32061275638/2012-13 DATED 11/08/2021 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER.
- Exhibit P3 TRUE COPY OF THE NOTICE NO.32061275638/2013-14 DATED 11/08/2021 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER.
- Exhibit P4 TRUE COPY OF THE OBJECTIONS DATED 31/08/2021 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT (WITHOUT ANNEXURES).
- Exhibit P5 TRUE COPY OF THE ADDITIONAL OBJECTIONS DATED 24/09/2021 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT (WITHOUT ANNEXURES).
- Exhibit P6 TRUE COPY OF THE ASSESSMENT ORDER DATED 18/11/2021 PASSED BY THE 3RD RESPONDENT FOR ASSESSMENT YEAR 2012-13.
- Exhibit P7 TRUE COPY OF THE ASSESSMENT ORDER DATED 18/11/2021 PASSED BY THE 3RD RESPONDENT FOR ASSESSMENT YEAR 2013-14.
- Exhibit P8 TRUE COPY OF THE ORDER DATED 21/02/2017 PASSED BY THIS HONOURABLE COURT IN WP(C) NO.5725/2017.
- Exhibit P9 TRUE COPY OF THE BOARD CIRCULAR NO.19/91/TX DATED 24/12/1991.
- Exhibit P10 TRUE COPY OF THE BOARD CIRCULAR NO.10/96/TX DATED 22/02/1996.



:: 142 ::

2025:KER:22607

Exhibit P11

TRUE COPY OF THE FORM NO.25F DATED
15/03/2014 ISSUED TO THE PETITIONER BY
BROKER CONTEMPORARY TEA AUCTIONEERS
PVT.LTD.

Exhibit P12

TRUE COPY OF THE FORM NO.25F DATED
01/03/2014 ISSUED TO THE PETITIONER BY
BROKER FORBES, EWART AND FIGGIS (P) LTD.

RESPONDENT'S EXHIBITS: NIL.



:: 143 ::

2025:KER:22607

APPENDIX OF W.P.©.NO.10639/2024

PETITIONER'S EXHIBITS:

Exhibit P1: A COPY OF THE NOTICE DATED 02-03-2019 ISSUED BY THE 1ST RESPONDENT

Exhibit P2: A COPY OF THE REPLY DATED 14-03-2019, WHICH WAS DULY ACKNOWLEDGED BY THE 1ST RESPONDENT

Exhibit P3: A COPY OF THE ASSESSMENT ORDER DATED 02-05-2019 ISSUED BY THE 1ST RESPONDENT

Exhibit P4: A COPY OF THE PETITION DATED 26-07-2019 FILED BY THE PETITIONER WHICH WAS DULY ACKNOWLEDGED ON 26-07-2019.

Exhibit P5: A COPY OF THE INTIMATION DATED 26-02-2024 RECEIVED FROM THE 2ND RESPONDENT.

RESPONDENT'S EXHIBITS:

Exhibit R1(a): TRUE COPY OF THE AUDIT ENQUIRY REPORT BY THE COMPTROLLER AND AUDITOR GENERAL.