



2024:KER:53071

IN THE HIGH COURT OF KERALA AT ERNAKULAM
PRESENT
THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH
FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946
WP(C) NO. 11086 OF 2022

PETITIONER:

SHERLI PRASAD, AGED 52 YEARS
SHERLI PRASAD, PROPRIETOR OF TONEY MEDICALS ERAMALLOOR
PO, ALAPPUZA - 688537, PIN - 688537

BY ADVS.
NITISH SATHESH SHENOY
SUKUMAR NAINAN OOMMEN
SHERRY SAMUEL OOMMEN
NIDHI JACOB

RESPONDENTS:

- 1 UNION OF INDIA, HIGH COURT OF KERALA, PIN - 682031
- 2 STATE GOODS AND SERVICES TAX DEPARTMENT KERALA
9TH FLOOR, TAX TOWER, KILLPPALAM, KARAMANA P.O,
THIRUVANANTHAPURAM, PIN - 695001
- 3 PRINCIPAL CHIEF COMMISSIONER OF CGST AND CENTRAL EXCISE
OFFICE OF THE CHIEF COMMISSIONER, KERALA ZONE CENTRAL
REVENUE BUILDING, I.S. PRESS ROAD, COCHIN, PIN - 682018
- 4 THE STATE TAX OFFICER, AIT & CTO KUTHIATHODE ALAPPUZHA, PIN -
688533.
- 5 JOINT COMMISSIONER (APPEALS), (SOUGHT TO BE IMPEADED)
STATE GOODS AND SERVICES TAX DEPARTMENT, ASRAMOM PO.
(SOUGHT TO BE IMPEADED)

BY ADVS.
ASG OF INDIA
Nitish Sathesh Shenoy

OTHER PRESENT:

MUHAMED RAFIQ-SPL.GP, SRI P.R.SREEJITH, SC, GSTN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).22703/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



WPC No.11086 of 2022 & conn.cases 2

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 1650 OF 2023

PETITIONER:

M/S. ANUGRAHA HOLLOW BRICKS, AGED 57 YEARS
KAIPARAMBU, THRISSUR REPRESENTED BY ITS MANAGING
PARTNER M.A.ASHRAF, PIN - 680001

BY ADV P.N.DAMODARAN NAMBOODIRI

RESPONDENTS:

- 1 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, MINISTRY
OF FINANCE, DEPARTMENT OF REVENUE, NEW DELHI, PIN -
110023
- 2 STATE OF KERALA, REPRESENTED BY ITS
SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001
- 3 COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT,
9TH FLOOR, TAX TOWER, KILLIPALAM, KARAMANA PO.,
THIRUVANANTHAPURAM, PIN - 695001
- 4 ASSISTANT COMMISSIONER
AGRL. INCOME TAX AND STATE TAX OFFICE STATE GST
DEPARTMENT, POOTHOLE, THRISSUR, PIN - 680004

BY ADV JOSE ANTONY, MUHAMED RAFIQ-SPL.GP

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).11086/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 2031 OF 2023

PETITIONER:

JANATHA TRADING CO, THERUVAN TOWER, MARKET ROAD,
THODUPUZHA, IDUKKI, REPRESENTED BY ITS MANAGING PARTNER
K. VIJAYASEKHARAN NAIR, PIN - 685584

BY ADVS.
AJI V.DEV
ALAN PRIYADARSHI DEV
S.SAJEEVAN

RESPONDENTS:

- 1 THE SUPERINTENDENT, CENTRAL TAX AND CENTRAL EXCISE,
THODUPUZHA RANGE, NEEROLICKAL BUILDING, MANAKAD ROAD,
THODUPUZHA, PIN - 585584
- 2 UNION OF INDIA, REPRESENTED BY ITS SECRETARY (REVENUE),
MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK,
NEW DELHI, PIN - 110001
- 3 THE CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS,
REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI, PIN - 110001

BY ADV DENNIS VARGHESE, MUHAMED RAFIQ-SPL.GP
SRI SREELAL N.WARRIER, SC, CENTRAL BOARD OF EXCISE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).11086/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP (C) NO. 3229 OF 2023

PETITIONER:

PERUMPAYIL TRADERS STEEL YARD, XV-418, 419, 420, 426, 427, J
B PLAZA, KURISUMMOOD, CHETHIPPUZHA, KOTTAYAM
REPRESENTED BY ITS PROPRIETOR SRI. JOSE JOB, PIN -
686106

BY ADVS.
K.S.HARIHARAN NAIR
HARIMA HARIHARAN
G.REMADEVI
RAJATH R NATH

RESPONDENTS:

1 SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF CENTRAL GST AND CENTRAL
EXCISE, CHANGANACHERRY RANGE, CHANGANACHERRY, PIN -
686104

2 UNION OF INDIA, REPRESENTED BY SECRETARY, DEPARTMENT OF
REVENUE, MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI,
PIN - 110001

BY ADVS.
SREEJITH P. R
SUNIL.J, SR.ADV.SREELAL N.WARRIER, SC

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).11086/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP (C) NO. 9152 OF 2023

PETITIONER:

T.M.SALEEM, AGED 46 YEARS, PROPRIETOR, M/S T.M.STEELS &
CEMENTS SAFA TOWER, T.D.ROAD, ERNAKULAM, PIN - 682035

BY ADVS.
K.MANOJ CHANDRAN
K.SRIKUMAR (SR.)
AMMU CHARLES

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER, OFFICE OF THE SUPERINTENDENT
CENTRAL TAX AND CENTRAL EXCISE, KAKKANAD RANGE - 5
KATHRIKKADAVU, KALOOR ., PIN - 682017
- 2 UNION OF INDIA, REPRESENTED BY THE SECRETARY TO
GOVERNMENT, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NEW DELHI, PIN - 110001

BY ADVS.
PREETHA S.NAIR
SMT.PREETHA S. NAIR, SC, CENTRAL BOARD OF EXCISE AND
CUSTOMS (SC-2094), SR.ADV.SREELAL N.WARRIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).11086/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 22703 OF 2022

PETITIONER:

M/S. NEERAKKAL LATEX (P) LTD., AGED 64 YEARS, 8/287,
NEERAKKAL, MUTTUCHIRA, KOTTAYAM- 686 613, REPRESENTED
BY ITS MANAGING DIRECTOR, N.J.JAMES., PIN - 686613

BY ADVS.
MEERA V.MENON
R.SREEJITH
K.KRISHNA

RESPONDENTS:

- 1 THE SUPERINTENDENT, CENTRAL TAX & CENTRAL EXCISE PALA
RANGE, 3RD FLOOR, MAREENA TOWERS KATTAKKAYAM ROAD,
PALA, KOTTAYAM - 686 575.
- 2 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH
BLOCK, NEW DELHI - 110 001.
- 3 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
GST POLICY WING, NORTH BLOCK, NEW DELHI - 110 001,
REPRESENTED BY PRINCIPAL COMMISSIONER (GST).
- 4 STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT.,
GOVT. SECRETARIAT, THIRUVANANTHAPURAM - 695 001.

BY ADV K.V.SREE VINAYAKAN
BY MUHAMMED RAFIQ
BY SR.ADV.SREELAL N.WARRIER, SC, CENTRAL BOARD OF
EXCISE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).11086/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



WPC No.11086 of 2022 & conn.cases 7

IN THE HIGH COURT OF KERALA AT ERNAKULAM
PRESENT
THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH
FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946
WP(C) NO. 34117 OF 2022

PETITIONER:

M/S. THAIKKADAN MEDICALS, AGED 56 YEARS, 32/1102,
KURIACHIRA ROAD, KURIACHIRA P.O., THRISSUR,
REPRESENTED BY ITS MANAGING PARTNER, TONY VARGHESE.,
PIN - 680006

BY ADVS.
MEERA V.MENON
R.SREEJITH
K.KRISHNA

RESPONDENTS:

- 1 STATE TAX OFFICER,
IV CIRCLE, STATE GOODS AND SERVICES TAX DEPARTMENT, GST
COMPLEX, POOTHOLE, THRISSUR, PIN - 680004
- 2 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
GST POLICY WING, NORTH BLOCK, NEW DELHI, REPRESENTED
BY PRINCIPAL COMMISSIONER (GST)., PIN - 110001
- 3 STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT.,
GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001
- 4 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH
BLOCK, NEW DELHI, PIN - 110001

BY ADV A.K.PREETHA A.K.
ADV.SRI P.R.SREEJITH
SRI MUHAMMED RAFIQ GP
SR.ADV.SRI SREELAL N.WARRIER, SC, CENTRAL BOARD OF
EXCISE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).11086/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 34150 OF 2022

PETITIONER:

M/S. ASPEROS INTERNATIONAL, 3/3023, SHALIMAR ENCLAVE,
GANDHI ROAD, KOZHIKODE. REPRESENTED BY ITS MANAGING
PARTNER - RAMZI SHARAFU, PIN - 673001

BY ADVS.
R.JAIKRISHNA
NARAYANI HARIKRISHNAN
C.S.ARUN SHANKAR
ANISH P.
SREEJI M.M

RESPONDENTS:

- 1 UNION OF INDIA
THROUGH ITS SECRETARY (REVENUE), MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, GOVERNMENT OF INDIA, NORTH
BLOCK, NEW DELHI G.P.O., PIN - 110001
- 2 STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT, FINANCE
DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM G.P.O.,
THIRUVANANTHAPURAM., PIN - 695001
- 3 STATE TAX OFFICER
1ST CIRCLE STATE GOODS AND SERVICES TAX DEPARTMENT,
JAWAHAR NAGAR, ERANHIPALAM P.O., KOZHIKODE., PIN -
673006

SRI MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).11086/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 34582 OF 2022

PETITIONER:

M/S. JANA NANMA MEDICALS LLP, AGED 67 YEARS
PM/18/122, NEAR SBT PATTAMBI ROAD, PERINTHALMANNA,
MALAPPURAM, REPRESENTED BY ITS MANAGING PARTNER, ALAVI
HAJI YUSUF, PIN - 679322

BY ADVS.
MEERA V.MENON
R.SREEJITH
K.KRISHNA

RESPONDENTS:

- 1 STATE TAX OFFICER, STATE GST DEPARTMENT, MINI CIVIL
STATION, PERINTHALMANNA. MALAPPURAM, PIN - 679322
- 2 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NORTH
BLOCK, NEW DELHI, PIN - 110001
- 3 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
GST POLICY WING, NORTH BLOCK, NEW DELHI, REPRESENTED
BY PRINCIPAL COMMISSIONER (GST)., PIN - 110001
- 4 STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT.,
GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

SRI P.R.SREEJITH, SC, GSTN
SRI MUHAMMED RAFIQ, GP
SR.ADV.SRI SREELAL WARRIER, SC, CENTRAL BOARD OF EXCISE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).11086/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 35883 OF 2022

PETITIONER:

NILA AGRO, AGED 43 YEARS
SIDCO INDUSTRIAL PARK, CHELAKKARA, PAZHAYANNUR,
THRISSUR DISTRICT, REPRESENTED BY ITS MANAGING PARTNER,
SRI. BIJU PAULOSE, PIN - 680587

BY ADV TOMSON T. EMMANUEL

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER ,SQUAD NO.VIII, STATE GST
DEPARTMENT, SGST COMPLEX, PALAKKAD - 678001
- 2 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NEW DELHI,
REPRESENTED BY ITS UNDER SECRETARY, PIN - 110023
- 3 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY, DEPARTMENT OF TAXES,
SECRETARIAT, THIRUVANANTHAPURAM. 695001
- 4 COMMISSIONER OF STATE TAX, STATE GOODS AND SERVICE TAX
DEPARTMENT, 9TH FLOOR, TAX TOWER, KILLIPALAM, KARAMANA
P O; THIRUVANANTHAPURAM - 695022

BY ADV M.S.AMAL DHARSAN
SRI P.R.SREEJIH, SC, GSTN
SRI MUHAMMED RAFIQ GP
SR.ADV.SREELAL N.WARRIER, SC, CENTRAL BOARD OF EXCISE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).11086/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 36781 OF 2022

PETITIONER:

CREATIVE AGENCIES,X/207B, PAYYAPPILLY HOUSE,
MANJUMMEL.P.O, ELOOR, ERNAKULAM,REPRESENTED BY ITS
PARTNER SRI. RAJEEV K.R, PIN - 683501

BY ADVS.
K.S.HARIHARAN NAIR
RAJATH R NATH
G.REMADEVI
HARIMA HARIHARAN

RESPONDENTS:

- 1 SUPERINTENDENT OF CENTRAL TAX AND CENTRAL EXCISE
ELOOR RANGE, VATHIATTU TOWER, THOTTAKATTUKARA, ALUVA,
PIN - 683108
- 2 UNION OF INDIA,REPRESENTED BY SECRETARY, DEPARTMENT OF
REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA,
NORTH BLOCK, NEW DELHI, PIN - 110001
- 3 COMMISSIONER, CENTRAL GOODS AND SERVICES TAX DEPARTMENT
CENTRAL GOODS AND SERVICES TAX DEPARTMENT, I S PRESS
ROAD, ERNAKULAM, PIN - 682018

SR.ADV.SRI SREELAL N WARRIER, SC, CENTRAL BOARD OF
EXCISE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).11086/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 37909 OF 2022

PETITIONER:

ABDUL EDATHURUTHIYIL KAREEM (PROPRIETOR
AGED 66 YEARS, M/S. SUNRISE BAKERY, THOOKKUPALAM,
IDUKKI, PIN - 685552

BY ADV P.N.DAMODARAN NAMBOODIRI

RESPONDENTS:

- 1 UNION OF INDIA, REPRESENTED BY ITS SECRETARY
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NEW DELHI,
PIN - 110023
- 2 STATE OF KERALA, REPRESENTED BY ITS SECRETARY
DEPARTMENT OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM,
PIN - 695001
- 3 COMMISSIONER,
STATE GOODS AND SERVICE TAX DEPARTMENT, 9TH FLOOR, TAX
TOWER, KILLIPALAM, KARAMANA PO. , THIRUVANANTHAPURAM
-695 001
- 4 STATE TAX OFFICER- (WORKS CONTRACT, STATE GST DEPARTMENT,
IDUKKI AT KATTAPPANA -628 079., PIN - 628079
- 5 ASSISTANT COMMISSIONER (WORKS CONTRACT
STATE GST DEPARTMENT, IDUKKI AT KATTAPPANA -628 079,
PIN - 628079

SRI MUHAMMED RAFIQ GP

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).11086/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 37912 OF 2022

PETITIONER:

K.M.ASHRAF, AGED 48 YEARS

K.M.ASHRAF, M/S. XTRA CAR FANCY, PERUMBAVOOR MC ROAD,
ITR IJUNCTION, VAZHAPPILLY, MUVATTUPUZHA, PIN - 686673

BY ADV P.N.DAMODARAN NAMBOODIRI

RESPONDENTS:

- 1 UNION OF INDIA, REPRESENTED BY ITS SECRETARY
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NEW DELHI,
PIN - 110023
- 2 STATE OF KERALA, REPRESENTED BY ITS
SECRETARY, DEPARTMENT OF TAXES, SECRETARIAT,
THIRUVANANTHAPURAM - 695 001
- 3 COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT,
9TH FLOOR, TAX TOWER, KILLIPALAM, KARAMANA PO.,
THIRUVANANTHAPURAM - 695 001, PIN - 695001
- 4 STATE TAX OFFICER -11
STATE GST DEPARTMENT, MINI CIVIL STATION, MUDAVOOR.P.O.,
MUVATTUPUZHA-686 669

SRI MUHAMMED RAFIQ, GP

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).11086/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 38892 OF 2022

PETITIONER:

RAJAGOPALAN. K.A. ,
PROPRIETOR, KALINDI STORES AND ELECTRONICS, 11/106/4,
GROUND FLOOR, NEAR CEEPEE TOWER HOTEL, UNITED TOWER,
P.O.ROAD, THRISSUR., PIN - 680001

BY ADVS.
RAHUL A.
S.ANIL KUMAR (TRIVANDRUM)
SAJU.K.PERUTTY
SABU C.J
APARNA ANIL

RESPONDENTS:

- 1 THE SUPERINTENDENT OF CENTRAL TAX AND CENTRAL EXCISE,
THRISSUR RANGE, CENTRAL EXCISE BUILDING, SAKTHAN
THAMPURAN NAGAR, THRISSUR., PIN - 680001
- 2 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT
OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA,
NORTH BLOCK, NEW DELHI, PIN - 110001

SRI SREELAL N.WARRIER, SC, CENTRAL EXCISE AND SERVICE
TAX

SRI MUHAMMED RAFIQ, GP

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).11086/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



WPC No.11086 of 2022 & conn.cases 15

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 39932 OF 2022

PETITIONER:

SHINY JAMES ALIAS ANCY K MATHEW, PROPRIETRESS, M/S.
LATHA MOVIE HOUSE. 2/A, MUVATTUPUZHA., PIN - 686661

BY ADVS.
RAHUL A.
SABU C.J
M.RAJAGOPAL
APARNA ANIL
S.SHAINA
KIROSH RAJAN PONNAMBIL

RESPONDENTS:

- 1 THE SUPERINTENDENT OF CENTRAL TAX AND CENTRAL EXCISE
MUVATTUPUZHA RANGE, KPC BUILDING, TB JUNCTION,
MUVATTUPUZHA., PIN - 686661
- 2 UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT
OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, NORTH BLOCK, NEW DELHI., PIN - 110001

BY ADV RAJESH KUMAR T.K
SRI MUHAMMED RAFIQ, GP
SR.ADV.SRI SREELAL N.WARRIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).11086/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 40287 OF 2022

PETITIONER:

AMANI MACHINE CENTER
19/383, AL- NOON BUILDING NH BYE PASS, VATAKARA
KOZHIKODE REPRESENTED BY ITS MANAGING PARTNER - BYJU K,
PIN - 673101

BY ADVS.
R.JAIKRISHNA
NARAYANI HARIKRISHNAN
C.S.ARUN SHANKAR
ANISH P.
SREEJI M.M

RESPONDENTS:

- 1 UNION OF INDIA,
THROUGH ITS SECRETARY (REVENUE), MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, GOVERNMENT OF INDIA, NORTH
BLOCK, NEW DELHI G.P.O., PIN - 110001
- 2 STATE OF KERALA, REPRESENTED BY SECRETARY TO GOVERNMENT,
FINANCE DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM
G.P.O., THIRUVANANTHAPURAM, PIN - 695001
- 3 ASSISTANT COMMISSIONER
STATE GOODS AND SERVICES TAX DEPARTMENT, MINI CIVIL
STATION, VATAKARA P.O., KOZHIKODE, PIN - 673101

SRI MUHAMMED RAFIQ, GP

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).11086/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



WPC No.11086 of 2022 & conn.cases 17

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 40423 OF 2022

PETITIONER:

K. PRAKASH, THAKAZHY, AGED 55 YEARS
PROPRIETOR, KANNATTU AGENCIES, PULIVELIL COMPLEX,
THAKAZHY, ALAPPUZHA, PIN - 688562

BY ADV V.DEVANANDA NARASIMHAM

RESPONDENTS:

- 1 STATE TAX OFFICER, HARIPAD
KSGST DEPARTMENT, NSS BUILDING, MADHAVA JUNCTION,
HARIPAD, ALAPPUZHA, PIN - 690514
- 2 STATE OF KERALA, REPRESENTED BY ITS SECRETARY,
THIRUVANANTHAPURAM, DEPARTMENT OF TAXES, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001
- 3 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, NEW DELHI
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NEW DELHI,
PIN - 110023

BY SRI MOHAMMED RAFIQ, GP

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).11086/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



WPC No.11086 of 2022 & conn.cases 18

IN THE HIGH COURT OF KERALA AT ERNAKULAM
PRESENT
THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH
FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946
WP(C) NO. 40542 OF 2022

PETITIONER:

M/S MALABAR EXTRUSIONS LTD.,
ST. MARTIN COMPOUND, PEPPATHY, VELIYANAD (P.O),
ERNAKULAM, REPRESENTED BY ITS MANAGING DIRECTOR MR.
JAIMES PAUL, PIN - 682313

BY ADVS.
K.LATHA
MEENAKSHI P.R.

RESPONDENTS:

- 1 THE ASST. COMMISSIONER, SPECIAL SQUAD, SGST DEPARTMENT,
KERALA, PALAKKAD, PIN - 678001
- 2 UNION OF INDIA REPRESENTED BY REVENUE SECRETARY
NORTH BLOCK NEW DELHI, PIN-110001, PIN - 110001
- 3 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
(ERSTWHILE CENTRAL BOARD OF EXCISE AND CUSTOMS,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE NEW DELHI,
PIN-110001, PIN - 110001
- 4 STATE OF KERALA
REPRESENTED BY SECRETARY, TAXES DEPARTMENT, GOVERNMENT
SECRETARIAT, THIRUVANANTHAPURAM, PIN-695001, PIN -
695001
- 5 PMA TRADING REPRESENTED BY ITS PROPRIETOR MUHAMMED
AJMAL
PALLIYALIL, ONGALLUR, PATTAMBI, PALAKKAD, PIN-679313,
PIN - 679313

BY GOVT.PLEADER SRI MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).11086/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



WPC No.11086 of 2022 & conn.cases 19

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 41267 OF 2022

PETITIONER:

ERAM SUPPORT SERVICE PVT. LTD.
TC-25/821/5, M G ROAD, THRISSUR, PIN- 680001,
REPRESENTED BY ITS MANAGING DIRECTOR SRI. JOSHY M.R,
PIN - 680001

BY ADVS.
K.S.HARIHARAN NAIR
G.REMADEVI
RAJATH R NATH
HARIMA HARIHARAN

RESPONDENTS:

- 1 SUPERINTENDENT, OFFICE OF THE SUPERINTENDENT OF CENTRAL
TAX AND CENTRAL EXCISE, THRISSUR RANGE, SAKTHAN
THAMPURAN NAGAR, THRISSUR,, PIN - 680001
- 2 UNION OF INDIA, REPRESENTED BY SECRETARY, DEPARTMENT OF
REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA,
NORTH BLOCK, NEW DELHI, PIN - 110001

BY SR.ADV.SREELAL N.WARRIER, SC, CENTRAL BOARD OF
EXCISE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).11086/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



WPC No.11086 of 2022 & conn.cases 20

IN THE HIGH COURT OF KERALA AT ERNAKULAM
PRESENT
THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH
FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946
WP(C) NO. 41921 OF 2022

PETITIONER:

SHINY, AGED 43 YEARS
W/O JOJU A J, PROPRIETOR, BLUE BELLS COMMUNICATIONS,
XXV/1806/49, 1 FLOOR, LAMEX ARCADE, POST OFFICE ROAD,
PIN 680005 THRISSUR. RESIDING AT ACHANDI HOUSE,
NANDIPURAM P O, THRISSUR, PIN - 680312

BY ADVS.
BABY MATHEW
AJIRAJ G.R.

RESPONDENTS:

- 1 UNION OF INDIA, REPRESENTED BY SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE) NORTH BLOCK, NEW
DELHI, PIN - 110001
- 2 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (ERSTWHILE
CENTRAL BOARD OF EXCISE AND CUSTOMS)
GST POLICY WING, NORTH BLOCK, NEW DELHI. REPRESENTED BY THE
PRINCIPAL COMMISSIONER (GST), PIN - 110001
- 3 STATE OF KERALA
REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT,
DEPARTMENT OF TAXES, GOVERNMENT SECRETARIAT,
THIRUVANATHAPURAM, PIN - 695001
- 4 THE COMMISSIONER, OFFICE OF THE COMMISSIONER OF STATE TAX,
STATE GOODS & SERVICE TAX DEPARTMENT, KARAMANA,
THIRUVANATHAPURAM, PIN - 695002
- 5 THE STATE TAX OFFICER,
STATE GOODS AND SERVICE TAX DEPARTMENT, COMMERCIAL TAX
OFFICE, IV CIRCLE, THRISSUR, KERALA, PIN - 680005.

BY ADV ASG OF INDIA
BY ADV. SREELAL N. WARRIER, SC, CENTRAL BOARD OF EXCISE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).11086/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



WPC No.11086 of 2022 & conn.cases 21

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 28TH DAY OF JUNE 2024 / 7TH ASHADHA, 1946

WP(C) NO. 42823 OF 2022

PETITIONER:

KUNHIKOYA POOKKAYIL, AGED 74 YEARS
1, POOKKATH HOUSE, PALATHINGAL, ULLANAM P.O.,
PARAPPANANGADI, MALAPPURAM, PIN - 676303

BY ADVS.
MEERA V.MENON
R.SREEJITH
K.KRISHNA

RESPONDENTS:

- 1 STATE TAX OFFICER (WC)
STATE GOODS AND SERVICES TAX DEPARTMENT, WORKS
CONTRACT, B2 BLOCK, CIVIL STATION, MALAPPURAM, PIN -
676505
- 2 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
GST POLICY WING, NORTH BLOCK, NEW DELHI, REPRESENTED BY
PRINCIPAL COMMISSIONER (GST)., PIN - 110001
- 3 STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT.,
GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

BY ADVS.
SMT.PREETHA S. NAIR, SC, CENTRAL BOARD OF EXCISE AND
CUSTOMS (SC-2094)
BY ADV.P.R.SREEJITH
BY SR.ADV.SREELAL N.WARRIER, SC, CENTRAL BOARD OF
EXCISE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
28.06.2024, ALONG WITH WP(C).11086/2022 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

[WP (C) Nos.11086/2022, 1650/2023, 2031/2023, 3229/2023, 9152/2023, 22703/2022, 34117/2022, 34150/2022, 34582/2022, 35883/2022, 36781/2022, 37909/2022, 37912/2022, 38892/2022, 39932/2022, 40287/2022, 40423/2022, 40542/2022, 41267/2022, 41921/2022, 42823/2022]

This batch of writ petitions contains three sets of cases. In some cases, the respective supplier had remitted the tax (GST) but not reflected in their return GSTR due to some technical reasons. Another set of petitioners are those who have received the goods or services and have valid tax invoices, proof of payment of the value of goods along with the GST component to the respective suppliers, but the respective suppliers had not remitted the GST on the supply made by them to the petitioners. The third set of petitioners are those who are in possession of the invoice but have no clear proof of payment of consideration and tax towards the inward supply and might not have received goods in their possession. Common questions of facts and law are involved in these Writ Petitions. W.P.(C) Nos.31559/2019 and



connected matters were disposed on 4.6.2024 by this Court and the controversy has been decided by judgment of even date.

2.The same points arise in the instant batch of writ petitions. The operative portion of the judgment in WPC No.31559 of 2019 dated 4.6.2024 reads as follows:

“99. The Government had realized the difficulty in the initial roll out of the GST regime under the CGST/SGST Act and considered that GSTR 2A was not available initially in the Finance years 2017-2018 and 2018-2019 during the implementation of GST. In order to resolve all bona fide claims and mistakes, Circular No.183/15/2022- GST dated 27.12.2022 and Circular No. 193/05/2023- GST dated 17.07.2023 have been issued. Circulars cover the period from the introduction of GST till Section 16(2) (aa) was introduced with effect from 01.01.2022. The ITC can be availed by the recipient for the bona fide scenarios listed in those Circulars on submitting proof of payment to the Government by the supplier. Therefore, if, during the pendency of these writ petitions, the petitioners who could have got the benefits of these Circulars and could not avail the benefits within the time limit prescribed, may approach the appropriate GST authority within a period of thirty days from today to avail the benefit of the aforesaid Circulars, if the same is/are applicable to their case. The GST authorities will examine the claim of the individual dealer by applying the provisions of the Circulars, and it will grant



applicable relief to eligible dealers.

100. Prior to the amendment in Section 39 by the Finance Act 2022, the date for furnishing the return under Section 39 was 30th September. Considering the difficulties in the initial stage of the implementation of the GST regime, its understanding, and compliance, the Legislature effected the amendment and extended the time for filing the return for September to 30th November in each succeeding Financial Year. The amendment is only procedural to ease the difficulties initially faced by the dealers / taxpayers. Therefore, where for the period from 01.07.2017 till 30.11.2022, if a dealer has filed the return after 30th September and the claim for ITC was made before 30th November, the claim for ITC of such dealer should also be processed if he is otherwise entitled to claim the ITC. It has been pointed out in several cases which are pending before this Court that the claim was made before 30th November of the succeeding Financial Year, but the relevant period was 20th October, which was the extended date for furnishing the return under Section 39 for the month of September. Therefore, if a person has furnished the return for the month of September till 30th November, their claim should also be considered and processed and should not be rejected if the dealer did not furnish the return for the month of September on or before 20th October. This amendment being procedural has to be given retrospective effect and, therefore, it is provided that it should be treated that the time limit for furnishing the return for the month of September is 30th November in each Financial Year with effect from 01.07.2017,



considering the peculiar nature of difficulties in the initial period of implementation of the GST regime. So far as the challenge to the constitutional validity of Section 16(2)(c) and Section 16(4) is concerned, the same is rejected.

Result:

101. The liberty is granted to the petitioners, who can claim the benefit of the two Circulars, namely, Circular No. 183/15/2022- GST dated 27.12.2022 and Circular No. 193/05/2023- GST dated 17.07.2023 to make their claim within one month from today before the appropriate authority who shall examine the claim of the individual dealer and process the claim.

101.1 The time limit for furnishing the return for the month of September is to be treated as 30th November in each financial year with effect from 01.07.2017, in respect of the petitioners who had filed their returns for the month of September on or before 30th November, and their claim for ITC should be processed, if they are otherwise eligible for ITC.”

Hence, by adopting the reasoning, observations and conclusions recorded in the judgment dated 04.06.2024 in W.P.(C) Nos.31559/2019 and connected matters, these writ petitions stand disposed of.



All Interlocutory Applications regarding interim matters stand closed.

sd/-DINESH KUMAR SINGH
JUDGE

css/

APPENDIX OF WP(C) 1650/2023

PETITIONER EXHIBITS

Exhibit p 1	TRUE COPY OF THE SHOW CAUSE NOTICE U/S.73 REF.NO.ZJ3209200099201 DATED 09.09.2020 ISSUED BY THE 4TH RESPONDENT
Exhibit P 2	TRUE COPY OF THE ORDER UNDER SECTION 73 OF THE ACT ALONG WITH DRC-07 BEARING NO.32AAKFA8303QIZ8/2017-18 DATED 14.01.2022 FOR THE PERIOD OF 07/2017 TO 03/2018 TO THE PETITIONER
Exhibit P 3	TRUE COPY OF THE CIRCULAR BEARING NO.123/42/2019-GST DATED 11.11.2019 ISSUED BY THE MINISTRY OF FINANCE, GOVERNMENT OF INDIA.
Exhibit P 4	TRUE COPY OF CIRCULAR NO.122/ 41 / 2019 -GST DATED 05.11.2019 ISSUED BY THE CENTRAL BOARD OF DIRECT TAXES AND CUSTOMS.
Exhibit P 5	TRUE COPY OF THE CIRCULAR NO.8/2020 DATED 04.08.2020 ISSUED BY COMMISSIONER OF STATE TAX. (FILE NO.CT/4132/2020-CB)
Exhibit P 6	TRUE COPY OF THE PRESS RELEASE DATED 04.05.2018 ISSUED BY THE CBIC.
Exhibit P 7	TRUE COPY OF THE PRESS RELEASE DATED 18.10.2018 ISSUED BY THE CBIC.
Exhibit P 8	TRUE COPY OF THE INTERIM ORDER IN W.P. (C).NO.32692/2022 DATED 17.10.2022 OF THE HONOURABLE COURT,



WPC No.11086 of 2022 & conn.cases 28

APPENDIX OF WP(C) 2031/2023

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE PROCEEDINGS PASSED U/S. 73 OF THE GST ACTS FOR 2018-19 DATED: 20.10.2022
Exhibit P1(a)	TRUE COPY OF THE SUMMERY OF ORDER ISSUED IN GST FORM -DRC-07 2018-19 DATED: 06.12.2022



WPC No.11086 of 2022 & conn.cases 29

APPENDIX OF WP(C) 3229/2023

PETITIONER EXHIBITS

Exhibit P1 COPY OF SHOW CAUSE NOTICE DATED 15-12-2022
ISSUED BY THE 1ST RESPONDENT

Exhibit P2 COPY OF THE INTERIM ORDER IN WP(C) NO.
10824/2022 DATED 29-03-2022 PASSED BY THE
HON'BLE HIGH COURT OF KERALA



WPC No.11086 of 2022 & conn.cases 30

APPENDIX OF WP(C) 9152/2023

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE GST ASMT-10 NOTICE ISSUED BY THE 1ST RESPONDENT DATED 09-02-2023
Exhibit P2	TRUE COPY OF THE INTERIM ORDER DATED 17-10- 2022 IN W.P.(C) NO.32752/2022 OF THIS HONOURABLE COURT.



WPC No.11086 of 2022 & conn.cases 31

APPENDIX OF WP (C) 22703/2022

PETITIONER EXHIBITS

Exhibit P1	COPY OF NOTICE IN ASMT-10 ISSUED BY THE 1ST RESPONDENT DTD. 30-05-2022
Exhibit P2	COPY OF ORDER IN W.P. (C) NO. 2276/2022 OF THIS HON'BLE COURT DTD. 24-01-2022



WPC No.11086 of 2022 & conn.cases 32

APPENDIX OF WP (C) 34117/2022

PETITIONER EXHIBITS

Exhibit P1	COPY OF SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 04-08-2022
Exhibit P2	COPY OF ORDER IN WPC NO. 32854/22 OF THIS HON'BLE COURT DTD. 18-10-2022



WPC No.11086 of 2022 & conn.cases 33

APPENDIX OF WP(C) 34150/2022

PETITIONER EXHIBITS

Exhibit P1 TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY
THE 3RD RESPONDENT DATED 11.10.2022.

Exhibit P2 TRUE COPY THE INTERIM ORDER PASSED BY THIS
HON'BLE COURT IN WP(C) 31219/2022 DATED
6.10.2022.

Exhibit P3 TRUE COPY OF INTERIM ORDER PASSED BY THIS
HON'BLE COURT IN WP(C) 32854/2022 DATED
18.10.2022.



WPC No.11086 of 2022 & conn.cases 34

APPENDIX OF WP (C) 34582/2022

PETITIONER EXHIBITS

Exhibit P1	COPY OF SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 11-02-2022
Exhibit P2	COPY OF ORDER IN WPC NO. 30146/22 OF THIS HON'BLE COURT DTD. 23-09-2022

APPENDIX OF WP(C) 35883/2022

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF TAX INVOICE NO.22 DATED 09.03.2021, AND E-WAY BILL FOR TRANSPORT OF GOODS ISSUED TO PETITIONER, BY M/S.PMA TRADING, PALAKKAD.
Exhibit P2	TRUE COPY OF TAX INVOICE NO.41 DATED 16.03.2021, AND E-WAY BILL FOR TRANSPORT OF GOODS ISSUED TO PETITIONER, BY M/S.PMA TRADING, PALAKKAD.
Exhibit P3	TRUE COPY OF TAX INVOICE NO.71 DATED 25.03.2021, AND E-WAY BILL FOR TRANSPORT OF GOODS ISSUED TO PETITIONER, BY M/S.PMA TRADING, PALAKKAD.
Exhibit P4	TRUE COPY OF GSTR 3B MONTHLY ONLINE RETURNS SUBMITTED FOR THE MONTH OF MARCH 2021 FOR THE YEAR 2020-21.
Exhibit P5	TRUE COPY OF PROCEEDINGS DATED 26.09.2022 ISSUED BY 1ST RESPONDENT, IN INTIMATING DISALLOWANCE OF INPUT TAX CREDIT AVAILED BY PETITIONER, IN EXT-P4 GSTR-3B RETURNS FILED CLAIMED WITH IPT FROM EXT-P1 TO P3 TAX INVOICES.
Exhibit P6	TRUE COPY OF THE PRESS RELEASE DATED 04.05.2018 ISSUED BY THE CBIC.
Exhibit P7	TRUE COPY OF THE PRESS RELEASE DATED 18.10.2018 ISSUED BY THE CBIC.
Exhibit P8	TRUE COPY OF THE JUDGMENT OF THE HON'BLE MADRAS HIGH COURT IN W.P(MD). 2127/2021 (M/S. D.Y. BEATHEL ENTERPRISES VERSUS THE STATE TAX OFFICER (DATA CELL), (INVESTIGATION WING) COMMERCIAL TAX BUILDINGS, TIRUNELVELI).



WPC No.11086 of 2022 & conn.cases 36

Exhibit P9 TRUE COPY OF CIRCULAR NO.123/42/2019-GST
DATED 11.11.2019 ISSUED BY PRINCIPAL
COMMISSIONER (GST), GST POLICY WING, CENTRAL
BOARD OF INDIRECT TAXES AND CUSTOMS.

Exhibit P10 TRUE COPY OF INTERIM ORDER DATED 11.10.2022
IN WP(C) NO.28241 OF 2022, PASSED BY THIS
HON'BLE COURT, IN SIMILAR SET OF FACT.



WPC No.11086 of 2022 & conn.cases 37

APPENDIX OF WP (C) 36781/2022

PETITIONER EXHIBITS

Exhibit.P1	COPY OF NOTICE IN FORM DRC-01A DATED 11-11-2022 ISSUED BY THE 1ST RESPONDENT
Exhibit.P2	COPY OF THE INTERIM ORDER IN WP (C) NO. 10824/2022 DATED 29-03-2022 PASSED BY THE HON'BLE HIGH COURT OF KERALA

APPENDIX OF WP (C) 37909/2022

PETITIONER EXHIBITS

- Exhibit p 1 TRUE COPY OF THE NOTICE IN ASMT 10 NO. ZJ3207200005841 DATED 01.07.2020 IS ISSUED U/S. 61 OF THE ACT, 2017 BY THE 4TH RESPONDENT
- Exhibit P 2 TRUE COPY OF THE SHOW CAUSE NOTICE REFERENCE NO.ZJ3208210030781 DATED 13.08.2021 IN GST DRC-01 ISSUED BY THE 4TH RESPONDENT
- Exhibit P 3 TRUE COPY OF THE REPLY IN FORM GST DRC-06 DATED 06.09.2021 BY THE PETITIONER THROUGH THE ONLINE PORTAL
- Exhibit P 4 TRUE COPY OF THE ASSESSMENT ORDER ALONG WITH DRC-07 BEARING NO.32FAWPK9821CIZG /2017-18 DATED 29.01.2022 FOR THE PERIOD OF 07/2017 TO 03/2018 TO THE PETITIONER.
- Exhibit P 5 TRUE COPY OF THE APPELLATE ORDER NO.GSTA.120/22 DATED 30.09.2022 ISSUED BY THE JOINT COMMISSIONER (APPEALS) , ERNAKULAM
- Exhibit P 6 TRUE COPY OF THE CIRCULAR BEARING NO.123/42/2019-GST DATED 11.11.2019 ISSUED BY THE MINISTRY OF FINANCE, GOVERNMENT OF INDIA
- Exhibit P 7 TRUE COPY OF CIRCULAR NO.122 /41 / 2019 -GST DATED 05-11-2019 ISSUED OF DIRECT TAXES AND CUSTOMS.
- Exhibit P 8 TRUE BY THE CENTRAL BOARD COPY OF THE CIRCULAR NO.8/2020 DATED 04-08-2020 ISSUED BY COMMISSIONER OF STATE TAX
- Exhibit P 9 TRUE COPY OF THE PRESS RELEASE DATED 04.05.2018 ISSUED BY THE CBIC.
- Exhibit P 10 TRUE COPY OF THE PRESS RELEASE DATED 18.10.2018 ISSUED BY THE CBIC.
- Exhibit P 11 TRUE COPY OF THE INTERIM ORDER IN W.P. (C).NO.32834/2022 DATED 28.10.2022 OF THE HONOURABLE HIGH COURT AT, ERNAKULAM

APPENDIX OF WP (C) 37912/2022

PETITIONER EXHIBITS

Exhibit p 1	TRUE COPY OF THE NOTICE IN FORM GST ASMT-10 REFERENCE NO.ZJ3207200110281 /2017-18 DATED 07.07.2020 ISSUED U/S.61 OF THE ACT, 2017 BY THE 4TH RESPONDENT.
Exhibit P 2	TRUE COPY OF THE REPLY IN FORM GST ASMT-11 DATED 06.08.2020.
Exhibit P 3	TRUE COPY OF THE SHOW CAUSE NOTICE REF. NO.MVP/STO-II/SCN/32APJPA8940HIZ1/13/2017-18 DATED 14.02.2022 ISSUED BY THE 4TH RESPONDENT
Exhibit P 4	TRUE COPY OF THE REPLY DATED 16.03.2022 SUBMITTED BEFORE THE 4TH RESPONDENT
Exhibit P 5	TRUE COPY OF THE ORDER UNDER SECTION 73 OF THE ACT ALONG WITH DRC-07 BEARING NO.32APJPA8940HIZ1/2017-18 DATED 31.05.2022 FOR THE PERIOD OF 07/2017 TO 03/2018 TO THE PETITIONER.
Exhibit P 6	TRUE COPY OF THE CIRCULAR BEARING NO.123/42/2019-GST DATED 11.11.2019 ISSUED BY THE MINISTRY OF FINANCE, GOVERNMENT OF INDIA
Exhibit P 7	TRUE COPY OF CIRCULAR NO.122/41 / 2019 -GST DATED 05.11.2019 ISSUED BY THE CENTRAL BOARD OF DIRECT TAXES AND CUSTOMS
Exhibit P 8	TRUE COPY OF THE CIRCULAR NO.8/2020 DATED 04.08.2020 ISSUED BY COMMISSIONER OF STATE TAX
Exhibit P 9	TRUE COPY OF THE PRESS RELEASE DATED 04.05.2018 ISSUED BY THE CBIC
Exhibit P 10	TRUE COPY OF THE PRESS RELEASE DATED 18.10.2018 ISSUED BY THE CBIC
Exhibit P 11	TRUE COPY OF THE INTERIM ORDER IN W.P. (C).NO.32834/2022 DATED 28.10.2022 OF THE HONOURABLE HIGH COURT AT, ERNAKULAM

APPENDIX OF WP(C) 38892/2022

PETITIONER EXHIBITS

Exhibit P1	COPY OF NOTIFICATION NO. 52/2020 - CENTRAL TAX DATED 24-06-2020 ISSUED BY THE 2ND RESPONDENT.
Exhibit P2	COPY OF NOTIFICATION NO. 19/2021- CENTRAL TAX DATED 01-06-2021 ISSUED BY THE 2ND RESPONDENT.
Exhibit P3	COPY OF NOTIFICATION NO. 33/2021- CENTRAL TAX DATED 29-08-2021 ISSUED BY THE 2ND RESPONDENT.
Exhibit P4	A COPY OF THE SHOW CAUSE NOTICE DATED 4-11-2022 ISSUED BY THE 1ST RESPONDENT U/S 73 (5) /74(5) OF THE CGST/SGST ACT.
Exhibit P5	A COPY OF THE INTERIM ORDER IN WP(C) NO. 10824/2022 DATED 29-03-2022 PASSED BY THE HON'BLE HIGH COURT OF KERALA.

APPENDIX OF WP (C) 39932/2022

PETITIONER EXHIBITS

Exhibit P1	COPY OF NOTIFICATION NO. 52/2020 - CENTRAL TAX DATED 24-06-2020 ISSUED BY THE 2ND RESPONDENT.
Exhibit P2	COPY OF NOTIFICATION NO. 19/2021- CENTRAL TAX DATED 01-06-2021 ISSUED BY THE 2ND RESPONDENT.
Exhibit P3	COPY OF NOTIFICATION NO. 33/2021- CENTRAL TAX DATED 29-08-2021 ISSUED BY THE 2ND RESPONDENT.
Exhibit P4	A COPY OF THE NOTICE DATED 03-01-2022 ISSUED BY THE 1ST RESPONDENT.
Exhibit P4 (a)	A COPY OF THE SUBSEQUENT NOTICE DATED 06-06-2022 ISSUED BY THE 1ST RESPONDENT.
Exhibit P5	A COPY OF THE E-MAIL DATED 01-11-2022 ISSUED BY THE 1ST RESPONDENT.
Exhibit P6	A COPY OF THE REPLY DATED 05-11-2022 FILED BY THE PETITIONER TO EXT.P4/EXT.P4(A) NOTICES.
Exhibit P7	A COPY OF THE REPLY DATED 05-11-2022 FILED BY THE PETITIONER TO EXT.P5 NOTICE.
Exhibit P8	A COPY OF THE SHOW CAUSE NOTICE DATED 29-11-2022 ISSUED BY THE 1ST RESPONDENT U/S.73 (5) /74(5) OF THE CGST/SGST ACT.
Exhibit P9	A COPY OF THE INTERIM ORDER IN WP(C) NO.38627/2022 DATED 02-12-2022 PASSED BY THE HON'BLE HIGH COURT OF KERALA.



APPENDIX OF WP(C) 40287/2022

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 3RD RESPONDENT DATED 1.11.2022
Exhibit P2	TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 3RD RESPONDENT DATED 30.8.2022
Exhibit P3	TRUE COPY THE INTERIM ORDER PASSED BY THIS HON'BLE COURT IN WP(C) 31219/2022 DATED 6.10.2022
Exhibit P4	TRUE COPY OF INTERIM ORDER PASSED BY THIS HON'BLE COURT IN WP(C) 34150/2022 DATED 27.10.2022

APPENDIX OF WP (C) 40423/2022

PETITIONER EXHIBITS

- Exhibit-P1 TRUE COPIES OF MONTHLY ASSESSMENT ORDERS FOR THE PERIOD FROM JULY 2017 TO MARCH, 2018 IN FORM GST ASMT-13 ON 09-10-19 PASSED BY 1ST RESPONDENT U/S 62 OF THE GST ACTS.
- Exhibit-P2 TRUE COPIES OF SUMMARY OF THE ORDER PASSED IN FORM GST DRC-07 DATED 14-11-19 FOR THE PERIODS FROM JULY 2017 TO SEPTEMBER 2017 UNDER RULE 100(1) OF THE GST RULES, 2017 DEMANDING TAX AND INTEREST.
- Exhibit-P3 TRUE COPIES OF SUMMARY OF THE ORDER PASSED IN FORM GST DRC-07 DATED 15-11-19 FOR THE PERIODS FROM OCTOBER 2017 TO JANUARY 2018 UNDER RULE 100(1) OF THE GST RULES, 2017 DEMANDING TAX AND INTEREST.
- Exhibit-P4 TRUE COPIES OF SUMMARY OF THE ORDER PASSED IN FORM GST DRC-07 DATED 16-11-19 FOR THE PERIODS FROM FEBRUARY 2018 AND MARCH 2018 UNDER RULE 100(1) OF THE GST RULES, 2017 DEMANDING TAX AND INTEREST.
- Exhibit-P5 TRUE COPY OF THE NOTIFICATION N.52/2020-CENTRAL TAX DATED 24TH JUNE, 2020 ISSUED BY THE 3RD RESPONDENT U/S 128 OF THE GST ACT.
- Exhibit-P6 TRUE COPY OF THE FORM GSTR-3B RETURN FOR THE PERIOD MARCH, 2018 DATED 30-09-20 E-FILED U/S 39 OF THE GST ACTS FOR 2017-18.
- Exhibit-P7 TRUE COPY OF SHOW CAUSE NOTICE DATED 13-04-22 ISSUED U/S 73 OF THE GST ACTS FOR THE PERIODS FROM JULY, 2017 TO MARCH, 2018 PROPOSING TO DEMAND INPUT TAX AVAILED AND INTEREST DUE THEREON BY 1ST RESPONDENT ON THE PETITIONER.
- Exhibit-P8 TRUE COPY OF THE REPLY TO THE SHOW CAUSE NOTICE FILED IN FORM GST DRC-06 ON 17-07-22 BY THE PETITIONER TO 1ST RESPONDENT.
- Exhibit-P9 TRUE COPY OF THE PROCEEDINGS U/S 73 (9) DATED 04-08-22 DEMANDING INPUT TAX AVAILED, INTEREST THEREON AND PENALTY FOR THE RETURN



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PERIODS FROM JULY, 2017 TO MARCH, 2018 ISSUED
BY 1ST RESPONDENT ON THE PETITIONER.

Exhibit-P10

TRUE COPY OF THE CIRCULAR BEARING
NO.123/42/2019-GST DATED 11-11-2019 ISSUED BY
3RD RESPONDENT THE MINISTRY OF FINANCE,
GOVERNMENT OF INDIA.

Exhibit-P11

TRUE COPY OF INTERIM ORDER DATED 31-08-22 IN
WP(C) NO.28241OF 2022, PASSED BY THIS HON'BLE
COURT IN SIMILAR SET OF FACT.



APPENDIX OF WP (C) 40542/2022

PETITIONER EXHIBITS

Exhibit P1	THE TRUE COPY OF THE NOTICE ISSUED BY THE RESPONDENT TO THE PETITIONER IN FORM GST DRC-01A DATED 12.10.2022
Exhibit P2	THE TRUE COPY OF FORM GSTR-2A UPLOADED IN THE GST PORT
Exhibit P3	THE TRUE COPY OF REPLY DATED 02-12-2022 FILED BY THE PETITIONER BEFORE THE RESPONDENT AGAINST THE EXHIBIT P1 NOTICE



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APPENDIX OF WP (C) 41267/2022

PETITIONER EXHIBITS

Exhibit P1	COPY OF NOTICE IN FORM GST DRC-01A DATED 19-10-2022 ISSUED BY THE 1ST RESPONDENT
Exhibit P2	COPY OF THE INTERIM ORDER IN WP (C) NO. 10824/2022 DATED 29-03-2022 PASSED BY THE HON'BLE HIGH COURT OF KERALA

APPENDIX OF WP (C) 41921/2022

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE FORM GSTR-3 FOR THE MONTH OF JANUARY, 2019 SUBMITTED BY THE PETITIONER
Exhibit p2	TRUE COPY OF THE NOTICE NO C2/2022 DATED 08/07/2022 ISSUED TO THE PETITIONER BY THE 5TH RESPONDENT
Exhibit p3	TRUE COPY OF THE REPLY DATED 24/09/2022 SUBMITTED BY THE PETITIONER TO THE 5TH RESPONDENT
Exhibit p4	TRUE COPY OF THE SHOW CAUSE NOTICE NUMBER ZD 321122004855W DATED 05/11/2022 ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER
Exhibit P5	TRUE COPY OF THE SUMMARY OF SHOW CAUSE NUMBER ZD321122004855W DATED 5/11/2022 ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER
Exhibit P6	TRUE COPY OF THE REPLY DATED 05/12/2022 SUBMITTED BY THE PETITIONER TO THE 5TH RESPONDENT



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APPENDIX OF WP (C) 42823/2022

PETITIONER EXHIBITS

Exhibit P1	COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 12-09-2022
Exhibit P2	COPY OF ORDER IN WPC NO. 32854/2022 OF THIS HON'BLE COURT DTD. 18-10-2022

APPENDIX OF WP (C) 11086/2022

PETITIONER EXHIBITS

Exhibit1	A TRUE COPY OF THE REGISTRATION CERTIFICATE OF THE PETITIONER DATED 17.07.2018.
Exhibit3	A TRUE COPY OF THE SCN DATED 14.07.2021 ISSUED BY THE 4TH RESPONDENT.
Exhibit4	A TRUE COPY OF THE ORDER OF THE 4TH RESPONDENT DATED 30.09.2021.
Exhibit5	A TRUE COPY OF THE PRESS RELEASE DATED 18.10.2018
Exhibit6	A TRUE COPY OF THE STATEMENT DOWNLOADED BY THE PETITIONER AS ON 28.01.2022
Exhibit7	A TRUE COPY OF A CERTIFICATE DATED 07.03.2022 ISSUED BY MSSRS ARUN KUMAR & CO, CHARTERED ACCOUNTANTS
Exhibit8	A TRUE COPY OF THE CIRCULAR ISSUED BY OFFICE OF THE COMMISSIONER OF STATE TAX, MAHARASHTRA STATE DATED 25.02.2022
Exhibit9	A TRUE COPY OF THE ABOVE-MENTIONED AFFIDAVITS OF MSSRS TRAVANCORE PHARMA, STAR PHARMACEUTICALS AND PARAGON AGENCY AONG WITH THE RELEVANT DETAILS.
Exhibit10	A TRUE COPY OF THE SAID NOTICE IN FORM GST ASMT-10 DATED 22.06.2020
Exhibit11	A TRUE COPY OF REPLY DATED 07.10.2020
Exhibit12	A TRUE COPY OF REPLY DATED 11.10.2020
Exhibit13	A TRUE COPY OF THE FORM GST ASMT-11 DATED 12.11.2020
Exhibit14	A TRUE COPY OF THE REPLY DATED 03.03.2021 FILED BY THE PETITIONER ALONG WITH THE PROOF OF SERVICE
Exhibit15	A TRUE COPY OF THE SCREEN SHOT EVIDENCING THE



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DATE OF FILING OF THE RETURNS BY IT.

Exhibit16	A TRUE COPY OF CIRCULAR NO 8/2020 DATED 04.08.2020
Exhibit17	A TRUE COPY OF THE PRESS RELEASE DATED 04.05.2018
Exhibit18	A TRUE COPY OF THE CIBC NOTIFICATION DATED 09.10.2019
Exhibit19	A TRUE COPY OF THE CIRCULAR NO 123/42/2019 DATED 11-11- 2019
Exhibit20	A TRUE COPY OF CIRCULAR 125/44/2019 DATED 18.11.2019
Exhibit21	A TRUE COPY OF THE JUDGMENT OF THIS HON'BLE COURT IN ST JOSEPH TEA COMPANY LIMITED VS STATE TAX OFFICER [2021] 133 TAXMANN.COM