



2024:KER:64138

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 38147 OF 2022

PETITIONER:

M/S. UDAYA ROCK PRODUCTS,
THANIKODE, CHULLY P.O., ERNAKULAM-683581.
REPRESENTED BY ITS MANAGING PARTNER, SHRI DAVIS
KURIAKOSE.

BY ADVS.
TERRY V.JAMES
MARTIN CHACKO
RAKHY BABY

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER CENTRAL TAX & CENTRAL EXCISE
OFFICE OF THE ASSISTANT COMMISSIONER CENTRAL TAX &
CENTRAL EXCISE, ALUVA DIVISION, VATHIATTU TOWER,
THOTTAKATTUKARA, ALUVA-683 108.
- 2 THE SUPERINTENDENT OF CENTRAL TAX & CENTRAL EXCISE,
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX & CENTRAL
EXCISE, ANGAMALY RANGE, VATHIATTU TOWER,
THOTTAKATTUKARA, ALUVA-, PIN - 683 108.

BY ADVS.
SRI.P.T.DINESH, SC

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).2531/2023, 2903/2021 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 2531 OF 2023

PETITIONER:

**HARSHAD GRANITES,
NORTH MAZHUVANNOOR P.O., KILIKULAM, PERUMBAVOOR -
686 669 , REPRESENTED BY ITS PROPRIETOR SRI. S.
GOPINATHAN.**

**BY ADVS.
AJI V.DEV
M.G.SHAJI
ALAN PRIYADARSHI DEV**

RESPONDENT:

- 1 THE ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, PERUMBAVOOR DIVISION,
G-ARCADE, THOTTUMKAL ROAD, PERUMBAVOOR - 683 542.**
- 2 THE SUPERINTENDENT (ARREARS),
CENTRAL TAX & CENTRAL EXCISE, PERUMBAVOOR DIVISION,
G-ARCADE, THOTTUMKAL ROAD, PERUMBAVOOR - 683 542.**
- 3 UNION OF INDIA,
MINISTRY OF FINANCE, REPRESENTED BY SECRETARY,
NORTH BLOCK, NEW DELHI, PIN - 110 001.**

**BY ADVS.
SREELAL N.WARRIER, SC, CENTRAL EXCISE AND SERVICE
TAX
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 2903 OF 2021

PETITIONER:

**A.D. JOHN,
AGED 54 YEARS,
PUTHENVEETIL HOUSE, PERUMBRAMAVU P.O., KEEZHVAIPOR,
MALLAPPALLY, PATHANAMTHITTA, PIN - 689 587.**

**BY ADVS.
P.CHANDRASEKHAR
SRI.K.K.MOHAMED RAVUF
SMT.K.VIDYA
SHRI.SATHEESH V.T.**

RESPONDENTS:

- 1 THE UNION OF INDIA
REPRESENTED BY SECRETARY TO GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, JEEVAN
DEEP BUILDING, SANSAD MARG, NEW DELHI - 110 001.**
- 2 THE CHIEF COMMISSIONER OF CENTRAL EXCISE,
OFFICE OF THE CHIEF COMMISSIONER OF CENTRAL EXCISE,
C.R.BUILDING, ITU LANE, I P ESTATE,
NEW DELHI - 110 002.**
- 3 THE COMMISSIONER OF CENTRAL EXCISE AND CUSTOMS
(APPEALS), CENTRAL REVENUE BUILDING, I.S.PRESS
ROAD, COCHIN - 682 012.**



**4 THE DEPUTY COMMISSIONER,
OFFICE OF THE DEPUTY COMMISSIONER, CENTRAL GST AND
CENTRAL EXCISE, PATHANAMTHITTA DIVISION,
THAZHATHEKKATTIL TOWER, SAINT PETER'S JUNCTION,
RING ROAD, PATHANAMTHITTA, PIN - 689 645.**

**BY ADV SMT.MAHESWARY.G., CGC
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 3729 OF 2023

PETITIONER:

**JOHNSON ROCKS,
VAZHAMUKKE, VECHOOCHIRA-P.O, RANNI, PATHANAMTHITTA
DISTRICT, PIN-686 511. (REPRESENTED BY MANAGING
PARTNER, ALEXANDER V. JOHN).**

**BY ADVS.
K.N.SREEKUMARAN
P.J.ANILKUMAR (A-1768)
N.SANTHOSHKUMAR**

RESPONDENTS:

- 1 SUPERINTENDENT
CENTRAL GST AND CENTRAL EXCISE, NEAR POST-OFFICE
PERUMPUZHA, RANNI-689 672.**
- 2 ASSISTANT COMMISSIONER,
CENTRAL GST AND CENTRAL EXCISE, THAZHETHEKKETHIL
TOWER, ST. PETERS JUNCTION, RING ROAD,
PATHANAMTHITTA-689 545.**
- 3 GEOLOGIST,
MINING & GEOLOGY DISTRICT OFFICE, ADOOR,
PATHANAMTHITTA DISTRICT, PIN-691 523.**

**BY ADVS.
SREELAL N.WARRIER
THOMAS MATHEW NELLIMOOTTIL
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 6424 OF 2023

PETITIONER:

**M/S. TRAVANCORE BLUE METAL INDUSTRIES (PVT.) LTD.
KADAMBANAD, CHERIYAKONNI P. O., THIRUVANANTHAPURAM
DISTRICT, KERALA - 695 013, REPRESENTED BY ITS
MANAGING DIRECTOR P. K. JALEEL.**

**BY ADVS.
MOHAMMED SADIQUE.T.A
T.H.ABDUL AZEEZ
K.M.MOHAMMED YUSUFF (M-1323)
K.P.MAJEED
SHANKAR V.**

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 - 110 001.**
- 2 STATE OF KERALA, REPRESENTED BY ITS CHIEF
SECRETARY,
SECRETARIAT, THIRUVANANTHAPURAM G. P. O.,
THIRUVANANTHAPURAM - 695 001.**
- 3 COMMISSIONER,
OFFICE OF THE COMMISSIONER, CENTRAL TAX AND CENTRAL
EXCISE, THIRUVANANTHAPURAM - 695 002.**



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- BY ADV THOMAS MATHEW NELLIMOOTTIL
SRI.P.T.DINESH, SC
SMT.THUSHARA JAMES, SR.GP

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 17587 OF 2020

PETITIONER:

**M/S NILA METALS (P) LTD,
VELLAPPARA, PAZHAYANNUR P.O, THRISSUR-680 587,
REPRESENTED BY ITS MANAGING DIRECTOR A G MADHAVAN.**

**BY ADVS.
P.S.SOMAN
SMT.T.RADHAMONY**

RESPONDENTS:

- 1 SUPERINTENDENT
OFFICE OF THE ASSISTANT COMMISSIONER, CENTRAL TAX
AND CENTRAL EXCISE, C.R.BUILDING, S.T.NAGAR,
THRISSUR-680 001.**
- 2 UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT, DEPARTMENT
OF REVENUE, MINISTRY OF FINANCE, SHASTRI BHAVAN,
NEW DELHI-110 001.**

**BY ADV SRI.HARIDAS P.NAIR, CGC
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 19354 OF 2021

PETITIONER:

**MR. AJI KURIAKOSE,
AGED 46 YEARS,
S/O C.P KURIAKOSE, RESIDING AT CHAVARAMPLACKAL,
MANEED POST-686 664, ERNAKULAM DISTRICT, KERALA.**

BY ADV K.LATHA

RESPONDENT:

**THE SUPERINTENDENT OF CENTRAL TAX & CENTRAL EXCISE,
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX &
CENTRAL EXCISE, KOLLENCHERY RANGE, OMBALAYIL
TOWERS, M M JUNCTION, KOLENCHERY, ERNAKULAM ,
KERALA-682 311.**

**BY ADV ARUN KUMAR P
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 19359 OF 2021

PETITIONER:

**K.M.PHILIP,
AGED 56 YEARS,
S/O.MATHAI, RESIDING AT KADAVIL HOUSE, RAMAMANGALAM
POST - 686 663, ERNAKULAM DISTRICT, KERALA.**

BY ADV K.LATHA

RESPONDENT:

**THE SUPERINTENDENT OF CENTRAL TAX & CENTRAL EXCISE,
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX &
CENTRAL EXCISE, KOLLENCHERY RANGE, OMBALAYIL
TOWERS, M.M.JUNCTION, KOLENCHERY, ERNAKULAM, KERALA
- 682 311.**

**BY ADV ARUN KUMAR P
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 23537 OF 2021

PETITIONER:

**K.M. KOYAMU,
AGED 68 YEARS,
MANAGING PARTNER, M/S.CHERAYIL GRANITE INDUSTRIES,
NEDIYIRUPPU, CHERAYIL P.O., KONDOTTY,
MALAPPURAM-673638.**

BY ADV K.LATHA

RESPONDENTS:

- 1 THE DEPUTY COMMISSIONER,
OFFICE OF THE DEPUTY COMMISSIONER, CENTRAL TAX &
CENTRAL EXCISE, MALAPPURAM DIVISION, AWWAL TOWER,
MIDDLE HILL, MALAPPURAM-676 505.**
- 2 THE SUPERINTENDENT OF CENTRAL TAX & CENTRAL EXCISE,
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX &
CENTRAL EXCISE, KONDOTTY RANGE, AWWAL TOWER, MIDDLE
HILL, MALAPPURAM-676 505.**

BY SRI.P.T.DINESH, SC

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 28417 OF 2022

PETITIONER:

**PIOUS ANTONY,
AGED 66 YEARS,
MANAGING PARTNER PJ ASSOCIATES, PAYAPPAR P.O.,
ANTHYALAM, KOTTAYAM, PIN - 686 651.**

BY ADV GEORGEKUTTY MATHEW

RESPONDENT:

**THE DEPUTY COMMISSIONER,
THE OFFICE OF CENTRAL TAX & CENTRAL EXCISE,
KOTTAYAM DIVISION, V PUBLISHERS BUILDING,
SREENIVASA IYER ROAD, KOTTAYAM, PIN - 686 001.**

**BY ADV. THOMAS MATHEW NELLIMOOTTIL
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 23683 OF 2021

PETITIONER:

**MR. BINU CHERIAN,
AGED 47 YEARS,
S/O. CHERIAN, RESIDING AT THAKARIKKAL HOUSE, CHELAD
POST, KOTHAMANGALAM, PIN - 686 681, ERNAKULAM
DISTRICT, KERALA.**

BY ADV K.LATHA

RESPONDENT:

**THE DEPUTY COMMISSIONER,
OFFICE OF THE ASSISTANT/DEPUTY COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, MALAPPURAM DIVISION,
AWWAL TOWER, MIDDLE HILL, MALAPPURAM-676 505.**

BY SRI.P.T.DINESH, SC

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 24025 OF 2021

PETITIONER:

**JOSE PARACKAL (JOSE KUTTAN),
AGED 43 YEARS,
S/O. P.D. VARGHESE, MANAGING PARTNER OF PARACKAL
ROCK PRODUCTS, RESIDING AT PARACKAL HOUSE, KANJOOR
P.O., KALADY-683 575.**

BY ADV K.LATHA

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER,
OFFICE OF THE ASSISTANT COMMISSIONER, CENTRAL TAX &
CENTRAL EXCISE, ALUVA DIVISION, VATHIATTU TOWER,
THOTTAKKATTUKARA, ALUVA-683 108.**
- 2 THE SUPERINTENDENT OF CENTRAL TAX & CENTRAL EXCISE,
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX &
CENTRAL EXCISE, ANGAMALY RANGE, VATHIATTU TOWER,
THOTTAKKATTUKARA, ALUVA-683 108.**

**BY ADV ARUN KUMAR.P
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 24710 OF 2020

PETITIONER:

**M/S. J & P CONSTRUCTIONS,
9/361 A, CHOORAKKODE P.O., VALLAPPUZHA, PATTAMBI,
PALAKKAD, REPRESENTED BY JAMES JOSEPH, MG. PARTNER.**

**BY ADVS.
P.S.SOMAN
T.RADHAMONY**

RESPONDENTS:

- 1 STATE TAX OFFICER (INVESTIGATION BRANCH),
STATE GOODS & SERVICE TAX DEPARTMENT, TAX COMPLEX,
PALAKKAD-678 001.**
- 2 THE STATE OF KERALA,
REPRESENTED BY SECRETARY, TAXES DEPARTMENT,
SECRETARIAT, THIRUVANANTHAPURAM-695 001.**
- 3 UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT, DEPARTMENT
OF REVENUE, MINISTRY OF FINANCE, NEW DELHI-110 001.**
- 4 THE GOODS & SERVICE TAX COUNCIL,
5TH FLOOR, TOWER 11, JEEVAN BHARATI BUILDING,
JANPATH ROAD, CONNAUGHT PLACE, NEW DELHI-110 001.**



BY ADVS.

SHRI.P.R.AJITH KUMAR, CGC

**SMT.PREETHA S. NAIR, SC, CENTRAL BOARD OF EXCISE
AND CUSTOMS**

SRI.P.T.DINESH, SC

SMT.THUSHARA JAMES, SR.GP

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 24277 OF 2021

PETITIONER:

**SAJI SEBASTIAN,
AGED 45 YEARS,
MADECKAL HOUSE, KIZHAKKAMBALAM P.O.,
ERNAKULAM - 683 562.**

**BY ADVS.
P.S.SOMAN
T.RADHAMONY**

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER,
OFFICE OF THE ASSISTANT COMMISSIONER, CENTRAL TAX
AND CENTRAL EXCISE, G-ARCADE, THOTTUMKAL ROAD,
PERUMBAVOOR - 683 542.**
- 2 UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
SHASTRI BHAVAN, NEW DELHI - 110 001.**

**BY ADVS.
M.S.AMAL DHARSAN
SHRI.VISHNU RAJAGOPAL, CGC
ARUN KUMAR.P
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 24708 OF 2021

PETITIONER:

**P.K.PRASAD,
AGED 51 YEARS,
PARACKAL HOUSE, NORTH MAZHUVANNOOR P.O.,
ERNAKULAM-686663, REPRESENTED BY SMT.SHAILA PRASAD,
WIFE OF THE PETITIONER.**

**BY ADVS.
P.S.SOMAN
T.RADHAMONY**

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER,
OFFICE OF THE ASSISTANT COMMISSIONER, CENTRAL TAX
AND CENTRAL EXCISE, G-ARCADE, THOTTUMKAL ROAD,
PERUMBAVOOR-683 542.**
- 2 UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT, DEPARTMENT
OF REVENUE, MINISTRY OF FINANCE, SHASTRI BHAVAN,
NEW DELHI-110 001.**

**BY ADVS.
M.S.AMAL DHARSAN
SRI.S.VAIDYANATHAN, CGC
ARUN KUMAR.P
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 25666 OF 2021

PETITIONER:

**P.V.SANTHOSH,
AGED 57 YEARS,
PANDIRIKOTTIL HOUSE, NORTH MAZHUVANNOOR P.O.
MUVATTUPUZHA, ERNAKULAM - 686 666.**

**BY ADVS.
P.S.SOMAN
T.RADHAMONY**

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER,
OFFICE OF THE ASSISTANT COMMISSIONER, CENTRAL TAX
AND CENTRAL EXCISE, G-ARCADE, THOTTUMKAL ROAD,
PERUMBAVOOR - 683 542.**
- 2 UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT, DEPARTMENT
OF REVENUE, MINISTRY OF FINANCE, SHASTRIBHAVAN,
NEW DELHI- 110 001.**

**BY ADVS.
ARUN KUMAR.P
SHRI.VISHNU RAJAGOPAL, CGC
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 25858 OF 2021

PETITIONER:

**SAJI VADAKKEKKARA,
AGED 53 YEARS,
SON OF V.P.VARGHESE, VADAKKEKKARA HOUSE,
KOLENCHERY P.O., - 682 311.**

**BY ADVS.
LEO GEORGE
G.HARIKUMAR (GOPINATHAN NAIR)
ANU BALAKRISHNAN NAMBIAR**

RESPONDENTS:

- 1 UNION OF INDIA,
REP. BY ITS SECRETARY, MINISTRY OF CORPORATE
AFFAIRS, FINANCE DEPARTMENT OF REVENUE, ROOM NO.
46, NORTH BLOCK, NEW DELHI-110 001.**
- 2 THE ASSISTANT COMMISSIONER,
OFFICE OF THE ASSISTANT COMMISSIONER, CENTRAL TAX &
CENTRAL EXCISE, PERUMBAVOOR DIVISION G-ARCADE,
THOTTUMKAL ROAD, PERUMBAVOOR-683 542.**

**BY ADV ARUN KUMAR P
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 31234 OF 2022

PETITIONER:

**MARIAMMA MATHEW,
AGED 72 YEARS,
W/O. LATE V.C. MATHEW, VALIYAKALATHIL HOUSE,
POOTHAKKUZHY P.O., PAMBADY, KOTTAYAM - 686 521.**

BY ADV GEORGEKUTTY MATHEW

RESPONDENT:

**THE DEPUTY COMMISSIONER,
THE OFFICE OF CENTRAL TAX & CENTRAL EXCISE,
KOTTAYAM DIVISION, V PUBLISHERS BUILDING,
SREENIVASA IYER ROAD, KOTTAYAM, PIN - 686 001.**

**BY ADV THOMAS MATHEW NELLIMOOTTIL
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 26589 OF 2021

PETITIONER:

**M/S.COCHIN GRANITES - PULICKAL ASSOCIATES,
THOMBRAIYIL BUILDING, CHELAD P.O.,
KOTHAMANGALAM-686 681, REPRESENTED BY ITS MANAGING
PARTNER SRI. ELDHO KURUVILA.**

**BY ADVS.
AJI V.DEV
M.G.SHAJI
ALAN PRIYADARSHI DEV**

RESPONDENT:

**THE ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, PERUMBAVOOR DIVISION,
G-ARCADE, THOTTUMKAL ROAD, PERUMBAVOOR-683 542.**

**BY ADV ARUN KUMAR P
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 26641 OF 2021

PETITIONER:

**K.T.PAUL,
AGED 54 YEARS
PROPRIETOR, M/S. MATHA GRANITE QUARRY OORAKKAD,
MALAYIDOMTHURUTH P.O., ERNAKULAM - 683 561.**

**BY ADVS.
P.S.SOMAN
T.RADHAMONY**

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER,
OFFICE OF THE ASSISTANT COMMISSIONER, CENTRAL TAX
AND CENTRAL EXCISE, G-ARCADE, THOTTUMKAL ROAD,
PERUMBAVOOR - 683 542.**
- 2 UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT, DEPARTMENT
OF REVENUE, MINISTRY OF FINANCE, SHASTRI BHAVAN,
NEW DELHI - 110 001.**

**BY ADVS.
ARUN KUMAR.P
PRAVEEN K.V
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 26725 OF 2021

PETITIONER:

**M/S.PAVAN QUARRY AND AGGREGATES (P) LTD.,
VAIKARA P.O., RAYAMANGALAM, ERNAKULAM-683 549,
REPRESENTED BY K.T.PAUL, MANAGING DIRECTOR.**

**BY ADVS.
P.S.SOMAN
T.RADHAMONY**

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER,
OFFICE OF THE ASSISTANT COMMISSIONER, CENTRAL TAX
AND CENTRAL EXCISE, G-ARCADE, THOTTUMKAL ROAD,
PERUMBAVOOR-683 542.**
- 2 UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT, DEPARTMENT
OF REVENUE, MINISTRY OF FINANCE, SHASTRI BHAVAN,
NEW DELHI-110 001.**

**BY ADVS.
ARUN KUMAR.P
NAVANEETH.N.NATH
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 31579 OF 2022

PETITIONER:

**M/S. VELLAYIKUDAM GRANITES,
AYYAMPUZHA, CHULLI P.O., ALWAYS ERNAKULAM - 683581,
REPRESENTED BY ITS MANAGING PARTNER SRI. SATHEESH
V.S.**

**BY ADVS.
TERRY V.JAMES
MARTIN CHACKO
RAKHY BABY**

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER, CENTRAL TAX & CENTRAL
EXCISE, OFFICE OF THE ASSISTANT COMMISSIONER CENTRAL
TAX & CENTRAL EXCISE, ALUVA DIVISION, VATHIATTU
TOWER, THOTTAKATTUKARA, ALUVA - 683 108.**
- 2 THE SUPERINTENDENT OF CENTRAL TAX & CENTRAL EXCISE,
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX &
CENTRAL EXCISE, ANGAMALY RANGE, VATHIATTU TOWER,
THOTTAKATTUKARA, ALUVA - 683 108.**

**BY ADVS.
SRI.MANU.S, CGC
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 31581 OF 2022

PETITIONER:

**P D BABY,
AGED 56 YEARS,
PALATTY HOUSE, MALAYATTOOR P.O., ERNAKULAM - 683
587.**

**BY ADVS.
TERRY V.JAMES
MARTIN CHACKO
RAKHY BABY**

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER CENTRAL TAX & CENTRAL
EXCISE, OFFICE OF THE ASSISTANT COMMISSIONER CENTRAL
TAX & CENTRAL EXCISE, ALUVA DIVISION, VATHIATTU
TOWER, THOTTAKATTUKARA, ALUVA, PIN - 683 108.**
- 2 THE SUPERINTENDENT OF CENTRAL TAX & CENTRAL EXCISE,
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX &
CENTRAL EXCISE, ANGAMALY RANGE, VATHIATTU TOWER,
THOTTAKATTUKARA, ALUVA, PIN - 683 108.**

**BY ADVS.
SREELAL N.WARRIER, SC, CENTRAL EXCISE AND SERVICE
TAX
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 27064 OF 2021

PETITIONER:

**MR.K.KUNHIMOYIN,
AGED 65 YEARS
MANAGING PARTNER, M/S. FRIENDS CRUSHERS,
VALILLAPUZHA P.O, KEEZHUPARAMBA - 673639, KERALA.**

BY ADV K.LATHA

RESPONDENT:

**THE DEPUTY COMMISSIONER,
OFFICE OF THE ASSISTANT / DEPUTY COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, MALAPPURAM AWWAL
TOWER, MIDDLE HILL, MALAPPURAM - 676 505.**

**BY ADVS.
THANUJA ROSHAN
P.G.JAYASHANKAR
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 34205 OF 2022

PETITIONER:

**ROBINS JOSEPH,
AGED 40 YEARS,
S/O. JOSEPH, MANAGING PARTNER, M/S. VIJAYA QUARRY
WORKS, NADUVATTOM P.O., ERNAKULAM DISTRICT,
PIN - 683 574. RESIDING AT KAITHARATH HOUSE,
NEELEESWARAM P.O., KALADY, ERNAKULAM DISTRICT.**

**BY ADVS.
BABU S. NAIR
SMITHA BABU**

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER,
OFFICE OF THE ASSISTANT COMMISSIONER, CENTRAL TAX &
CENTRAL EXCISE, ALUVA DIVISION, VATHIATTU TOWER,
THOTTAKKATTUKARA, ALUVA, ERNAKULAM DISTRICT,
PIN - 683 108.**
- 2 THE DEPUTY COMMISSIONER OF CENTRAL TAX & CENTRAL
EXCISE, ALUVA, VATHIATTU TOWERS, THOTTAKKATTUKARA,
ALUVA, ERNAKULAM DISTRICT, PIN - 683 108.**

**BY ADVS.
M.S.AMAL DHARSAN
ARUN KUMAR.P
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 36832 OF 2022

PETITIONER:

**ANUGRAHA METALS SANDS (P) LTD.,
MALAYATTOOR P.O., ERNAKULAM - 683587,
REPRESENTED BY ITS MANAGING DIRECTOR,
SHRI BICIMON K.C.**

**BY ADVS.
TERRY V.JAMES
MARTIN CHACKO
RAKHY BABY**

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER CENTRAL TAX & CENTRAL
EXCISE, OFFICE OF THE ASSISTANT COMMISSIONER
CENTRAL TAX & CENTRAL EXCISE, ALUVA DIVISION,
VATHIATTU TOWER, THOTTAKATTUKARA, ALUVA - 683 108.**
- 2 THE SUPERINTENDENT OF CENTRAL TAX & CENTRAL EXCISE,
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX &
CENTRAL EXCISE, ANGAMALY RANGE, VATHIATTU TOWER,
THOTTAKATTUKARA, ALUVA - 683 108.**

**BY ADVS.
M.S.AMAL DHARSAN
ARUN KUMAR.P
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 37232 OF 2022

PETITIONER:

**V.P. GEORGE,
AGED 60 YEARS,
S/O.PAILEE, VADAKKUMCHERRY HOUSE, MOOKKANNOOR P.O.,
ERNAKULAM DISTRICT, PIN - 683 577.**

**BY ADVS.
WILSON URMESE
MANU HORMIS WILSON**

RESPONDENT:

**ASSISTANT COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, ALUVA DIVISION,
VATHIATTU TOWER, THOTTAKKATTUKARA, ALUVA P.O.,
ERNAKULAM DISTRICT, PIN - 683 108.**

**BY ADVS.
SREELAL N.WARRIER, SC, CENTRAL EXCISE AND SERVICE
TAX
M.S.AMAL DHARSAN
ARUN KUMAR.P
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 38119 OF 2022

PETITIONER:

**M/S. CALICUT GRANITE PVT. LTD.,
KANNAMVETTIKAVU, ALLIKKADU P.O., MALAPPURAM – 673
637, REPRESENTED BY ITS MANAGING DIRECTOR, M.C.
MAYIN HAJI.**

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

RESPONDENTS:

- 1 THE DEPUTY COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, MALAPPURAM
DIVISION, AWWAL TOWER, MIDDLE HILL, MALAPPURAM –
676 505.**
- 2 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS,
GST POLICY WING, NORTH BLOCK, NEW DELHI – 110 001,
REPRESENTED BY PRINCIPAL COMMISSIONER (GST).**
- 3 UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF
FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK,
NEW DELHI – 110 001.**

SRI.P.T.DINESH, SC

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 38212 OF 2022

PETITIONER:

**M/S. UDAYA ROCK PRODUCTS,
THANIKODE, CHULLY P.O., ERNAKULAM - 683 581,
REPRESENTED BY ITS MANAGING PARTNER, SHRI DAVIS
KURIAKOSE.**

**BY ADVS.
TERRY V.JAMES
MARTIN CHACKO
RAKHY BABY**

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER CENTRAL TAX & CENTRAL
EXCISE,
OFFICE OF THE ASSISTANT COMMISSIONER CENTRAL TAX &
CENTRAL EXCISE, ALUVA DIVISION, VATHIATTU TOWER,
THOTTAKATTUKARA, ALUVA - 683 108.**
- 2 THE SUPERINTENDENT OF CENTRAL TAX & CENTRAL EXCISE,
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX &
CENTRAL EXCISE, ANGAMALY RANGE, VATHIATTU TOWER,
THOTTAKATTUKARA, ALUVA - 683 108.**

**BY ADVS.
SREELAL N. WARRIER, SC, CENTRAL BOARD OF EXCISE
SRI.P.T.DINESH, SC**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 38385 OF 2022

PETITIONER:

**M/S J & S ROCKS,
OLIVELI, CHULLI.P.O., ERNAKULAM - 683 581,
REPRESENTED BY ITS MANAGING PARTNER, SRI. V.J.
PRINCE.**

**BY ADVS.
TERRY V.JAMES
MARTIN CHACKO
RAKHY BABY
SONY SOLOMON**

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER CENTRAL TAX & CENTRAL
EXCISE,
OFFICE OF THE ASSISTANT COMMISSIONER CENTRAL TAX &
CENTRAL EXCISE, ALUVA DIVISION, VATHIATTU TOWER,
THOTTAKATTUKARA, ALUVA - 683 108.**
- 2 THE SUPERINTENDENT OF CENTRAL TAX & CENTRAL EXCISE,

OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX &
CENTRAL EXCISE, ANGAMALY RANGE, VATHIATTU TOWER,
THOTTAKATTUKARA, ALUVA - 683 108.**

BY ADV P.T.DINESH

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 38431 OF 2022

PETITIONER:

**JAYAN K.R.,
AGED 45 YEARS
S/O. RAJAN, KOVATTU HOUSE, KIDANGOOR P.O.,
ANGAMALY, PIN - 683 572, ERNAKULAM DISTRICT.**

**BY ADVS.
WILSON URMESE
MANU HORMIS WILSON**

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, ALUVA DIVISION,
VATHIATTU TOWER, THOTTAKKATTUKARA, ALUVA P.O.,
ERNAKULAM DISTRICT, PIN - 683 108.**
- 2 THE DEPUTY COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, ALUVA DIVISION,
VATHIATTU TOWER, THOTTAKKATTUKARA, ALUVA P.O.,
ERNAKULAM DISTRICT, PIN - 683 108.**

BY ADV P.T.DINESH

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 38435 OF 2022

PETITIONER:

**M/S. MP SANDS,
V/645-V/82A 10, VYAPAR BHAVAN BUILDINGS, ANGAMALY,
ERNAKULAM - 683 572, REPRESENTED BY ITS MANAGING
PARTNER, SHRI. PAULSON P. VARKEY.**

**BY ADVS.
TERRY V.JAMES
MARTIN CHACKO
RAKHY BABY
SONY SOLOMON**

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER CENTRAL TAX & CENTRAL
EXCISE, OFFICE OF THE ASSISTANT COMMISSIONER CENTRAL
TAX & CENTRAL EXCISE, ALUVA DIVISION, VATHIATTU
TOWER, THOTTAKATTUKARA, ALUVA - 683 108.**
- 2 THE SUPERINTENDENT OF CENTRAL TAX & CENTRAL EXCISE,
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX &
CENTRAL EXCISE, ANGAMALY RANGE, VATHIATTU TOWER,
THOTTAKATTUKARA, ALUVA - 683 108.**

BY ADV P.T.DINESH, SC

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 39416 OF 2022

PETITIONER:

**M/S. EDAYAN AGGREGATES PVT LTD.,
2826/76, PERIYAPURAM P.O., PAMPAKKUDA, ERNAKULAM
DISTRICT, REPRESENTED BY ITS MANAGING DIRECTOR
V.C MATHEW, S/O. CHERIA, VALADIYIL HOUSE,
MAMALASSERY, PAMPAKKUDA - 686 667.**

**BY ADVS.
B.HARRYLAL
M.V.ASHIM**

RESPONDENTS:

- 1 UNION OF INDIA,
REPRESENTED BY SECRETARY (REVENUE), MINISTRY OF
FINANCE, DEPARTMENT OF REVENUE, GOVERNMENT OF
INDIA, NEW DELHI - 110 001.**
- 2 STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695 001.**
- 3 THE COMMISSIONER,
STATE GOODS AND SERVICE TAX DEPARTMENT, TAX TOWER,
KARAMANA P.O, THIRUVANANTHAPURAM, PIN - 673 006.**
- 4 THE ASSISTANT COMMISSIONER,
OFFICE OF THE CENTRAL TAX &, CENTRAL EXCISE KSRTC
ROAD, PERUMBAVOOR.P.O, ERNAKULAM, PIN - 683 542.**



**5 THE SUPERINTEND,
OFFICE OF THE GOODS AND SERVICE TAX DEPARTMENT, MMM
JUNCTION, KOLENCHERRY P.O., ERNAKULAM DISTRICT,
PIN - 682 311.**

**BY ADV P.R.SREEJITH
SRI.P.T.DINESH, SC
SMT.THUSHARA JAMES, SR.GP**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 39516 OF 2022

PETITIONER:

**M/S. PORTLAND GRANITES,
CHEVITANI KUNNU, OLAVATTORE P.O., PULIKKAL,
KONDOTTY, MALAPPURAM - 673638,
REPRESENTED BY ITS MANAGING DIRECTOR, MUHAMMED
SHAREEF.**

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

RESPONDENTS:

- 1 THE DEPUTY COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, MALAPPURAM
DIVISION, AWWAL TOWER, MIDDLE HILL, MALAPPURAM -
676 505.**
- 2 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS,
GST POLICY WING, NORTH BLOCK, NEW DELHI - 110 001,
REPRESENTED BY PRINCIPAL COMMISSIONER (GST).**
- 3 UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF
FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK,
NEW DELHI - 110 001.**

SRI.P.T.DINESH, SC

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 42266 OF 2022

PETITIONER:

**COCHIN BLUE METAL INDUSTRIES (PVT.) LTD.
METHIRI P. O., RAMAPURAM, KOTTAYAM DISTRICT,
KERALA 686 576, REPRESENTED BY ITS DIRECTOR
CLEMENT K. JOSE.**

**BY ADVS.
MOHAMMED SADIQUE.T.A
T.H.ABDUL AZEEZ
K.M.MOHAMMED YUSUFF (M-1323)
K.P.MAJEED
SHANKAR V.**

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.
- 110 001.**
- 2 STATE OF KERALA, REPRESENTED BY ITS CHIEF
SECRETARY,
SECRETARIAT, THIRUVANANTHAPURAM G.P.O.,
THIRUVANANTHAPURAM DISTRICT - 695 001.**
- 3 COMMISSIONER,
OFFICE OF THE COMMISSIONER, CENTRAL TAX AND CENTRAL
EXCISE, THIRUVANANTHAPURAM - 695 002.**



**4 DEPUTY COMMISSIONER,
OFFICE OF THE DEPUTY COMMISSIONER, CENTRAL TAX AND
CENTRAL EXCISE, KOTTAYAM DIVISION, V PUBLISHERS
BUILDING, SREENIVASA IYER ROAD, KOTTAYAM - 686 001.**

BY ADVS.

**SREELAL N.WARRIER
S.KRISHNA
THOMAS MATHEW NELLIMOOTTIL
SRI.P.T.DINESH, SC
SMT.THUSHARA JAMES, SR.GP**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 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 GOPINATH P.

THURSDAY, THE 22ND DAY OF AUGUST 2024 / 31ST SRAVANA, 1946

WP(C) NO. 21912 OF 2024

PETITIONER:

**V.M.VAMANAN NAMBOODIRI,
AGED 55 YEARS,
S/O. V.M.HARIJAYANTHAN NAMBOODIRI, AMRITA JYOTI,
P.O.PALLIKUNNU, KANNUR, PIN - 670 004.**

BY ADV ANJALI MENON

RESPONDENTS:

- 1 UNION OF INDIA,
REP. BY ITS SECRETARY, MINISTRY OF CORPORATE
AFFAIRS, FINANCE DEPARTMENT OF REVENUE, ROOM B0.46,
NORTH BLOCK, NEW DELHI, PIN - 110 001.**
- 2 THE ASSISTANT COMMISSIONER,
OFFICE OF THE ASSISTANT COMMISSIONER, CENTRAL TAX &
CENTRAL EXCISE, KANNUR DIVISION, KUZHIKUNNU,
KANNUR, PIN - 670 001.**

BY SRI.P.T.DINESH, SC

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
22.08.2024, ALONG WITH WP(C).38147/2022 AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**



JUDGMENT

[WP(C) Nos.17587/2020, 24710/2020, 2903/2021, 19354/2021, 19359/2021, 23537/2021, 23683/2021, 24025/2021, 24277/2021, 24708/2021, 25666/2021, 25858/2021, 26589/2021, 26641/2021, 26725/2021, 27064/2021, 28417/2022, 31234/2022, 31579/2022, 31581/2022, 338147/2022, 34205/2022, 36832/2022, 37232/2022, 38119/2022, 38212/2022, 38385/2022, 38431/2022, 38435/2022, 39416/2022, 39516/2022, 42266/2022, 2531/2023, 3729/2023, 6424/2023 and 21912/2024]

The question of law raised in these writ petitions has been answered against the petitioners by the judgment of the Supreme Court in **Mineral Area Development Authority v. M/s. Steel Authority of India** [2024 KHC OnLine 6398]. Therefore, these writ petitions will stand dismissed. However, considering the fact that these writ petitions were admitted and were pending before this Court till today, it is directed that if any of the petitioners wish to file statutory appeals against the impugned orders, it will be open to them to file such statutory appeals within a period of 30 days from the date of receipt of a certified copy of this judgment. If the appeals are filed within the aforesaid period of 30 days, the said appeals shall be treated as appeals filed in time and the 1st Appellate Authority will consider and pass orders on those appeals on merits. All issues other than those covered by the judgment of the



Supreme Court referred to above including on any issue of limitation are left open to be urged before the Appellate Authority.

Sd/-
GOPINATH P.
JUDGE

DK



APPENDIX OF WP(C) 2531/2023

PETITIONER EXHIBITS

Exhibit P1 **TRUE COPY OF THE ORDER OF ASSESSMENT
PASSED FOR THE YEAR 2016-17, U/S. 73 OF
THE FINANCE ACT, 1994 DATED: 30.11.2022**

Exhibit P2 **TRUE COPY OF THE INTERIM ORDER PASSED IN
W.P.(C) NO.19359 OF 2021 DATED:
17.09.2021**



APPENDIX OF WP(C) 2903/2021

PETITIONER EXHIBITS

- | | |
|--------------------|---|
| EXHIBIT P1 | TRUE COPY OF THE QUARRYING PERMIT ISSUED TO THE PETITIONER BY THE GEOLOGIST, DEPARTMENT OF MINING & GEOLOGY, DISTRICT OFFICE, PATHANAMTHITTA DATED 8/4/16. |
| EXHIBIT P2 | TRUE COPY OF THE QUARRYING PERMIT DATED 08/04/2016 ISSUED TO THE PETITIONER BY THE GEOLOGIST, DEPARTMENT OF MINING & GEOLOGY, DISTRICT OFFICE, PATHANAMTHITTA. |
| EXHIBIT P3 | TRUE COPY OF THE DETAILS OF PAYMENT MADE BY THE PETITIONER TOWARDS ROYALTY, LICENSE FEE AND PERMIT FEE TO THE MINING & GEOLOGY DEPARTMENT, GOVERNMENT OF KERALA FOR THE PERIOD FROM APRIL 2016 TO JUNE 2017 DATED 20/9/19. |
| EXHIBIT P4 | TRUE COPY OF THE LETTER DATED 22/11/2019 ISSUED BY THE SUPERINTENDENT, CENTRAL GST & CENTRAL EXCISE, RANNI, TO THE PETITIONER. |
| EXHIBIT P5 | TRUE COPY OF THE LETTER DATED 10/12/2019 ISSUED BY THE PETITIONER TO THE 4TH RESPONDENT. |
| EXHIBIT P6 | TRUE COPY OF THE SHOW CAUSE NOTICE DATED 24/01/2020 ISSUED TO THE PETITIONER BY THE 4TH RESPONDENT. |
| EXHIBIT P7 | TRUE COPY OF THE ORDER DATED 30/03/2011 IN CIVIL APPEAL NOS.4056-4064 OF 1999 OF THE HON'BLE SUPREME COURT. |
| EXHIBIT P8 | TRUE COPY OF THE RELEVANT PROVISION OF THE FINANCE ACT, 1994. |
| EXHIBIT P9 | TRUE COPY OF THE RELEVANT PAGES OF SERVICE TAX RULES, 1994. |
| EXHIBIT P10 | TRUE COPY OF THE ORDER DATED 18/04/2011 OF THE CALCUTTA HIGH COURT IN WRIT PETITION NO.1028/2010. |



EXHIBIT P11 **TRUE COPY OF THE ORDER-IN-ORIGINAL
NO.04/2020-21/ST DATED 25/11/2020 ISSUED
BY THE 4TH RESPONDENT.**

RESPONDENT EXHIBITS

EXHIBIT R2(A) **TRUE COPY OF THE LETTER NO.215/DOPTA/M/19
DATED 14.03.2019 ISSUED BY THE SENIOR
GEOLOGIST, MINING AND GEOLOGY DEPARTMENT**

EXHIBIT R2(B) **TRUE COPY OF THE LETTER DATED 20.09.2019
ISSUED TO THE PETITIONER BY THE
SUPERINTENDENT OF CGST & CENTRAL EXCISE,
RANNI RANGE**

EXHIBIT R2(C) **TRUE COPY OF THE LETTER DATED 01.10.2019
OF THE PETITIONER**

EXHIBIT R2(D) **TRUE COPY OF THE WRITTEN REPLY DATED
12.02.2020 OF THE PETITIONER**



APPENDIX OF WP(C) 3729/2023

PETITIONER EXHIBITS

Exhibit-P1	TRUE COPY OF THE NOTICE DATED 20-9-2019 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.
Exhibit-P2	TRUE COPY OF THE REPLY DATED 4..10..2019 FURNISHED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.
Exhibit-P3	TRUE COPY OF THE SHOW CAUSE NOTICE NO.16/2021-22/ST-AC DATED 19..4..2021 ISSUED BY THE 2ND RESPONDENT TO PETITIONER.
Exhibit-P4	TRUE COPY OF THE LETTER DATED 26..5..2022 ADDRESSED BY THE PETITIONER TO THE 3RD RESPONDENT.
Exhibit-P5	TRUE COPY OF THE ORDER IN ORIGINAL NO.40/2022-23/ST-DC DATED 24..8..2022 ISSUED ON 29..8..2022 BY THE 2ND RESPONDENT TO THE PETITIONER.
Exhibit-P6	TRUE COPY OF THE LETTER DATED 13..9..2022 ALONG WITH COPY OF THE APPLICATION UNDER RIT ACT FILED BEFORE THE 3RD RESPONDENT.
Exhibit-P7	TRUE COPY OF THE REPLY DATED 13..10..2022 RECEIVED BY THE PETITIONER FROM THE 3RD RESPONDENT.



APPENDIX OF WP(C) 6424/2023

PETITIONER EXHIBITS

- | | |
|-------------------|---|
| Exhibit P1 | TRUE COPY OF THE SHOW CAUSE NOTICE NO. 45/ST/DC/DIV/2021-22 SENT BY THE 5TH RESPONDENT TO THE PETITIONER DATED 01.10.2021 |
| Exhibit P2 | TRUE COPY OF THE REPLY LETTER DATED 14.11.2022 ISSUED BY THE PETITIONER TO THE 5TH RESPONDENT |
| Exhibit P3 | TRUE COPY OF THE ORDER-IN-ORIGINAL NO.44/ST (AC)/DIV/2022-23 DATED 26.12.2022 CAUSED BY THE PETITIONER TO THE 4TH RESPONDENT |
| Exhibit P4 | TRUE COPY OF THE JUDGMENT OF HON'BLE HIGH COURT OF RAJASTHAN IN DB CIVIL WRIT PETITION NO.14578/2016 DATED 24.10.2017 |
| Exhibit P5 | TRUE COPY OF THE INTERIM ORDER PASSED BY THE APEX COURT IN SLP (C) NO. 37326/2017 (UDAIPUR CHAMBERS OF COMMERCE AND INDUSTRY & ORS. V. UNION OF INDIA & ORS.) DATED 11.01.2018 |
| Exhibit P6 | TRUE COPY OF THE INTERIM ORDER PASSED BY THE APEX COURT IN WRIT PETITION (CIVIL) NO 1076/2021 DATED 04.10.2021 |
| Exhibit P7 | TRUE COPY OF THE ORDER PASSED BY THE HON'BLE SUPREME COURT IN SLP (C) NO. 37326/2017 AND CONNECTED CASES DATED 04.01.2022 WHEREBY W. P. (C) NO. 1309/2021, W. P. (C) NO.1119/2021, W. P. (C) NO. 1076/2021, W. P. (C) NO. 827/2020, W. P. (C) NO. 1323/2021 AND W. P. (C) NO. 1370/2021 WERE DISMISSED |
| Exhibit P8 | TRUE COPY OF THE INTERIM ORDER PASSED BY THE HON'BLE HIGH COURT OF MADHYA PRADESH IN WP NO. 2450 OF 2022 DATED 07.02.2022 |



- Exhibit P9** **TRUE COPY OF THE INTERIM ORDER PASSED BY
THE HON'BLE HIGH COURT OF PUNJAB AND
HARYANA IN CWP 21029/2020 AND CONNECTED
CASES DATED 03.11.2021**
- Exhibit P10** **TRUE COPY OF THE INTERIM ORDER IN W. P.
(C) NO. 24025/2021 DATED 03.11.2021 OF
THE HONOURABLE HIGH COURT OF KERALA**
- Exhibit P11** **TRUE COPY OF THE INTERIM ORDER IN W. P.
(C) NO. 12894/2022 DATED 07.04.2022 OF
THE HONOURABLE HIGH COURT OF KERALA**
- Exhibit P12** **TRUE COPY OF THE INTERIM ORDER IN W. P.
(C) NO. 42266/2022 DATED 23.12.2022 OF
THE HONOURABLE HIGH COURT OF KERALA**



APPENDIX OF WP(C) 17587/2020

PETITIONER EXHIBITS

EXHIBIT P1	TRUE COPY OF THE DEMAND NOTICE NO C NO IV/06/25/2017-2018 PREV/567 DATED 30.8.2020 GIVEN BY THE 1ST RESPONDENT TO THE PETITIONER ADVISING TO PAY THE AMOUNT OF RS 72,000-00 TOWARDS SERVICE TAX ON ROYALTY PAID FOR THE YEAR 20160-17
EXHIBIT P1 (A)	TRUE COPY OF THE DEMAND NOTICE NO CNO IV/06/25/2017-2018 PREV/585 DATED 3.8.2020 GIVEN BY THE 1ST RESPONDENT TO THE PETITIONER ADVISING TO PAY THE AMOUNT OF RS. 18,000-00 TOWARDS SERVICE TAX ON ROYALTY PAID FOR THE YEAR 2016-2017
EXHIBIT P2	TRUE COPY OF NOTIFICATION NO 25/2012-ST DATED 20.6.2012 ISSUED BY DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA
EXHIBIT P2 (A)	TRUE COPY OF NOTIFICATION NO.22/2016-ST DATED 13.4.2016 ISSUED BY DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA
EXHIBIT P3	TRUE COPY OF INTERIM ORDER PASSED IN WPC NO. 15684/2020 DATED 3.8.2020



APPENDIX OF WP(C) 19354/2021

PETITIONER EXHIBITS

**Exhibit P1 THE TRUE COPY OF THE ORDER O.C NO.91/2021
DATED 24.08.2021 ISSUED BY THE RESPONDENT
TO THE PETITIONER**

**Exhibit P2 THE TRUE COPY OF THE INTERIM STAY ORDER
OF THE HON'BLE SUPREME COURT IN SPECIAL
LEAVE TO APPEAL (C) NO.(S) 37326/2017
DATED 11.01.2018**



APPENDIX OF WP(C) 19359/2021

PETITIONER EXHIBITS

Exhibit P1 **THE TRUE COPY OF THE ORDER O.C.NO.94/2021
DATED 24/08/2021 ISSUED BY THE RESPONDENT
TO THE PETITIONER.**

Exhibit P2 **THE TRUE COPY OF THE INTERIM STAY ORDER
OF THE HON'BLE SUPREME COURT IN SPECIAL
LEAVE TO APPEAL (C) NO.(S) 37326/2017
DATED 11/01/2018.**



APPENDIX OF WP(C) 23537/2021

PETITIONER EXHIBITS

Exhibit P1 **THE TRUE COPY OF THE SHOW CAUSE NOTICE
NO.5/2021 ST DATED 5.10.2021 ISSUED BY
THE FIRST RESPONDENT TO THE PETITIONER.**

Exhibit P2 **THE TRUE COPY OF THE INTERIM STAY ORDER
OF THE HON'BLE SUPREME COURT IN SPECIAL
LEAVE TO APPEAL (C) NO(S).37326/2017
DATED 11.1.2018.**



APPENDIX OF WP(C) 28417/2022

PETITIONER EXHIBITS

Exhibit P1	THE TRUE COPY OF THE SHOW CAUSE NOTICE DATED 05.08.2021 ISSUED BY THE RESPONDENT
Exhibit P2	TRUE COPY OF THE ORDER DATED 12.07.2022 ISSUED BY THE RESPONDENT
Exhibit P3	TRUE COPY OF THE INTERIM ORDER IN WP(C) NO. 7003/2020



APPENDIX OF WP(C) 23683/2021

PETITIONER EXHIBITS

Exhibit P1 **THE TRUE COPY OF THE ORDER C. NO.
IV/16/23/2020 ST DATED 15.09.2021 ISSUED
BY THE RESPONDENT TO THE PETITIONER.**

Exhibit P2 **THE TRUE COPY OF THE INTERIM STAY ORDER
OF THE HON'BLE SUPREME COURT IN SPECIAL
LEAVE TO APPEAL (C) NO(S). 37326/2017
DATED 11.01.2018.**



APPENDIX OF WP(C) 24025/2021

PETITIONER EXHIBITS

Exhibit P1 **THE TRUE COPY OF THE SHOW CAUSE NOTICE
NO.23/2021 ST DATED 5.10.2021 ISSUED BY
THE FIRST RESPONDENT TO THE PETITIONER.**

Exhibit P2 **THE TRUE COPY OF THE INTERIM STAY ORDER
OF THE HON'BLE SUPREME COURT IN SPECIAL
LEAVE TO APPEAL (C) NO(S). 37326/2017
DATED 11.1.2018.**



APPENDIX OF WP(C) 24710/2020

PETITIONER EXHIBITS

- | | |
|----------------------|--|
| EXHIBIT P1 | TRUE COPY OF THE INTIMATION NO.IB(A)/GST-31/19-20 DATED 6.8.2020 FOR THE YEAR 2017-18 GIVEN BY THE 1ST RESPONDENT TO THE PETITIONER ADVISING TO PAY THE AMOUNT OF RS.1,82,160-00 TOWARDS CGST, SGST & PENALTY ON ROYALTY PAID FOR THE YEAR 2017-18. |
| EXHIBIT P1(A) | TRUE COPY OF THE INTIMATION NO.IB(A)/GST-31/19-20 DATED 6.8.2020 FOR THE YEAR 2018-19 GIVEN BY THE 1ST RESPONDENT TO THE PETITIONER ADVISING TO PAY THE AMOUNT OF RS.3,64,320-00 TOWARDS CGST, SGST & PENALTY ON ROYALTY PAID FOR THE YEAR 2018-19. |
| EXHIBIT P2 | TRUE COPY OF NOTIFICATION NO.13/2017-CT (RATE) DATED 28.6.2017 ISSUED BY DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA. |
| EXHIBIT P3 | TRUE COPY OF INTERIM ORDER PASSED IN W.P. (C)NO.7003/2020 DATED 9.3.2020. |



APPENDIX OF WP(C) 24277/2021

PETITIONER EXHIBITS

- | | |
|-------------------|--|
| Exhibit P1 | TRUE COPY OF THE SHOW CAUSE NOTICE
NO.19/2021/ST DATED 12/10/2021 ISSUED BY
THE 1ST RESPONDENT TO THE PETITIONER. |
| Exhibit P2 | TRUE COPY OF NOTIFICATION NO.25/2012-ST
DATED 20/06/2012 ISSUED BY DEPARTMENT OF
REVENUE, MINISTRY OF FINANCE, GOVERNMENT
OF INDIA. |
| Exhibit P3 | TRUE COPY OF NOTIFICATION NO.22/2016-ST
DATED 13/04/2016 ISSUED BY DEPARTMENT OF
REVENUE, MINISTRY OF FINANCE, AND
GOVERNMENT OF INDIA. |
| Exhibit P4 | TRUE COPY OF INTERIM ORDER PASSED IN
WP(C) NO.7003/2020 DATED 09/03/2020. |
| Exhibit P5 | TRUE COPY OF INTERIM ORDER PASSED IN
WP(C) NO.15684/2020 DATED 03/08/2020. |
| Exhibit P6 | TRUE COPY OF INTERIM ORDER PASSED IN
WP(C) NO.17587/2020 DATED 25/08/2020. |
| Exhibit P7 | TRUE COPY OF INTERIM ORDER PASSED IN
WP(C) NO.24710/2020 DATED 12/11/2020. |



APPENDIX OF WP(C) 24708/2021

PETITIONER EXHIBITS

- | | |
|-------------------|---|
| Exhibit P1 | TRUE COPY OF THE SHOW CAUSE NOTICE
NO.52/2021/ST DATED 21.10.2021 ISSUED BY
THE 1ST RESPONDENT TO THE PETITIONER. |
| Exhibit P2 | TRUE COPY OF NOTIFICATION NO.25/2012-ST
DATED 20.6.2012 ISSUED BY DEPARTMENT OF
REVENUE, MINISTRY OF FINANCE, GOVERNMENT
OF INDIA. |
| Exhibit P3 | TRUE COPY OF NOTIFICATION NO.22/2016-ST
DATED 13.4.2016 ISSUED BY DEPARTMENT OF
REVENUE, MINISTRY OF FINANCE, AND
GOVERNMENT OF INDIA. |
| Exhibit P4 | TRUE COPY OF INTERIM ORDER PASSED IN
WP(C) NO.7003/2020 DATED 9.3.2020. |
| Exhibit P5 | TRUE COPY OF INTERIM ORDER PASSED IN
WP(C) NO.15684/2020 DATED 3.8.2020. |
| Exhibit P6 | TRUE COPY OF INTERIM ORDER PASSED IN
WP(C) NO.17587/2020 DATED 25.8.2020. |
| Exhibit P7 | TRUE COPY OF INTERIM ORDER PASSED IN
WP(C) NO.24710/2020 DATED 12.11.2020. |



APPENDIX OF WP(C) 25666/2021

PETITIONER EXHIBITS

- | | |
|-------------------|---|
| Exhibit P1 | TRUE COPY OF THE SHOW CAUSE NOTICE NO. 34/2021/ST DATED 18.10.2021 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER. |
| Exhibit P2 | TRUE COPY OF NOTIFICATION NO. 25/2012-ST DATED 20.06.2012 ISSUED BY DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA. |
| Exhibit P3 | TRUE COPY OF NOTIFICATION NO. 22/2016-ST DATED 13.04.2016 ISSUED BY DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, AND GOVERNMENT OF INDIA. |
| Exhibit P4 | TRUE COPY OF INTERIM ORDER PASSED IN WPC NO. 7003/2020 DATED 09.03.2020. |
| Exhibit P5 | TRUE COPY OF INTERIM ORDER PASSED IN WPC NO. 15684/2020 DATED 03.08.2020. |
| Exhibit P6 | TRUE COPY OF INTERIM ORDER PASSED IN WPC NO. 17587/2020 DATED 25.08.2020. |
| Exhibit P7 | TRUE COPY OF INTERIM ORDER PASSED IN WPC NO. 24710/2020 DATED 12.11.2020. |



APPENDIX OF WP(C) 25858/2021

PETITIONER EXHIBITS

- | | |
|-------------------|---|
| Exhibit P1 | A TRUE COPY OF THE SHOW CAUSE NOTICE
NO.28/2021/ST DATED 13.10.2021. |
| Exhibit P2 | A TRUE COPY OF THE INTERIM ORDER IN WP(C)
NO.17920 OF 2021 DATED 23.9.2021 FILED
BEFORE THE KERALA HIGH COURT. |
| Exhibit P3 | A TRUE COPY OF THE INTERIM ORDER PASSED
BY THE SUPREME COURT IN SLP NO.37326/2017
DATED 11.01.2018 IN THE CASE OF UDAIPUR
CHAMBERS OF COMMERCE AND INDUSTRY & ORS.
V UNION OF INDIA. |



APPENDIX OF WP(C) 31234/2022

PETITIONER EXHIBITS

Exhibit P1 **TRUE COPY OF THE ORDER DATED 12.07.2022
ISSUED BY THE RESPONDENT TO THE
PETITIONER**

Exhibit P2 **TRUE COPY OF THE INTERIM ORDER IN WP(C)
NO. 7003/2020**



APPENDIX OF WP(C) 26589/2021

PETITIONER EXHIBITS

Exhibit P1

**A TRUE COPY OF THE SHOW CAUSE NOTICE
ISSUED BY THE IST RESPONDENT DATED
13.10.2021.**



APPENDIX OF WP(C) 26641/2021

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE NO.14/2021/ST DATED 12.10.2021 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF NOTIFICATION NO.25/2012-ST DATED 20-06-2012 ISSUED BY DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA
Exhibit P3	TRUE COPY OF NOTIFICATION NO.22/2016-ST DATED 13-4-2016 ISSUED BY DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, AND GOVERNMENT OF INDIA
Exhibit P4	TRUE COPY OF INTERIM ORDER PASSED IN W.P. (C) NO.7003/2020 DATED 9.3.2020
Exhibit P5	TRUE COPY OF INTERIM ORDER PASSED IN W.P. (C) NO.15684/2020 DATED 3.8.2020
Exhibit P6	TRUE COPY OF INTERIM ORDER PASSED IN W.P. (C) NO.17587/2020 DATED 25.8.2020
Exhibit P7	TRUE COPY OF INTERIM ORDER PASSED IN W.P. (C) NO.24710/2020 DATED 12.11.2020



APPENDIX OF WP(C) 26725/2021

PETITIONER EXHIBITS

- | | |
|-------------------|--|
| Exhibit P1 | TRUE COPY OF THE SHOW CAUSE NOTICE
NO.29/2021/ST DATED 13.10.2021 ISSUED BY
THE 1ST RESPONDENT TO THE PETITIONER. |
| Exhibit P2 | TRUE COPY OF NOTIFICATION NO.25/2012-ST
DATED 20.6.2012 ISSUED BY DEPARTMENT OF
REVENUE, MINISTRY OF FINANCE, GOVERNMENT
OF INDIA. |
| Exhibit P3 | TRUE COPY OF NOTIFICATION NO.22/2016-ST
DATED 13.04.2016 ISSUED BY DEPARTMENT OF
REVENUE, MINISTRY OF FINANCE, AND
GOVERNMENT OF INDIA. |
| Exhibit P4 | TRUE COPY OF INTERIM ORDER PASSED IN
W.P(C)NO.7003/2020 DATED 09.03.2020. |
| Exhibit P5 | TRUE COPY OF INTERIM ORDER PASSED IN
W.P(C)NO.15684/2020 DATED 03.08.2020. |
| Exhibit P6 | TRUE COPY OF INTERIM ORDER PASSED IN
W.P(C)NO.17587/2020 DATED 25.08.2020. |
| Exhibit P7 | TRUE COPY OF INTERIM ORDER PASSED IN
W.P(C)NO.24710/2020 DATED 12.11.2020. |



APPENDIX OF WP(C) 31579/2022

PETITIONER EXHIBITS

- | | |
|-------------------|--|
| Exhibit P1 | TRUE COPY OF SHOW CAUSE NOTICE NO. 19/2021 ST DATED 5.10.2021 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER. |
| Exhibit P2 | TRUE COPY OF INTERIM STAY ORDER DATED 11-01- 2018 OF THE HON'BLE SUPREME COURT IN SPECIAL LEAVE TO APPEAL (C) NOS. 37326/2017 |
| Exhibit P3 | TRUE COPY OF ORDER DATED 17.9.2021 OF THIS HON'BLE COURT IN W.P.(C) NO. 19359/2021 |
| Exhibit P4 | TRUE COPY OF NOTICE DATED 19.9.2022 OF THE 1ST RESPONDENT TO THE PETITIONER. |



APPENDIX OF WP(C) 31581/2022

PETITIONER EXHIBITS

- | | |
|-------------------|---|
| Exhibit1 | TRUE COPY OF SHOW CAUSE NOTICE NO. 9/2021
ST DATED 5.10.2021 ISSUED BY THE 1ST
RESPONDENT TO THE PETITIONER. |
| Exhibit P2 | TRUE COPY OF INTERIM STAY ORDER DATED 11-
01- 2018 OF THE HON'BLE SUPREME COURT IN
SPECIAL LEAVE TO APPEAL (C) NOS.
37326/2017 |
| Exhibit P3 | TRUE COPY OF ORDER DATED 17.9.2021 OF
THIS HON'BLE COURT IN W.P.(C) NO.
19359/2021. |
| Exhibit P4 | TRUE COPY OF NOTICE DATED 19.9.2022 OF
THE 1ST RESPONDENT TO THE PETITIONER. |



APPENDIX OF WP(C) 27064/2021

PETITIONER EXHIBITS

Exhibit P1 **THE TRUE COPY OF THE SHOW CAUSE NOTICE
NO. 12/2021 ST DATED 7.10.2021 ISSUED BY
THE FIRST RESPONDENT TO THE PETITIONER.**

Exhibit P2 **THE TRUE COPY OF THE INTERIM STAY ORDER
OF THE HON'BLE SUPREME COURT IN SPECIAL
LEAVE TO APPEAL (C) NO(S) 37326/2017
DATED 11.01.2018.**



APPENDIX OF WP(C) 34205/2022

PETITIONER EXHIBITS

- | | |
|-------------------|---|
| Exhibit P1 | TRUE COPY OF THE SHOW CAUSE NOTICE
18/2021 ST DATED, 5-10-2021 ISSUED BY THE
FIRST RESPONDENT TO THE PETITIONER |
| Exhibit P2 | TRUE COPY OF THE INTERIM STAY ORDER OF
THE HON'BLE SUPREME COURT IN SPECIAL
LEAVE TO APPEAL (C) NO(S). 37326/2017
DATED 11-01-2018 |
| Exhibit P3 | TRUE COPY OF THE INTERIM ORDER IN WP(C)
NO.247/2022 DATED 6-1-2022 OF THIS
HON'BLE COURT |



APPENDIX OF WP(C) 36832/2022

PETITIONER EXHIBITS

- | | |
|-------------------|---|
| Exhibit P1 | TRUE COPY OF SHOW CAUSE NOTICE NO. V/ST/15/19/2021 DATED 5.10.2021 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER. |
| Exhibit P2 | TRUE COPY OF INTERIM STAY ORDER DATED 11-01- 2018 OF THE HON'BLE SUPREME COURT IN SPECIAL LEAVE TO APPEAL (C) NOS). 37326/2017 |
| Exhibit P3 | TRUE COPY OF ORDER DATED 17.9.2021 OF THIS HON'BLE COURT IN W.P.(C) NO. 19359/2021. |
| Exhibit P4 | TRUE COPY OF NOTICE DATED 19.9.2022 OF THE 1ST RESPONDENT TO THE PETITIONER. |



APPENDIX OF WP(C) 37232/2022

PETITIONER EXHIBITS

- | | |
|--------------------|---|
| Exhibit P-1 | TRUE COPY OF SHOW CAUSE NOTICE
C.NO.V/ST/15/30/2021ADJ DATED 05.10.2021
ISSUED BY THE RESPONDENT TO THE
PETITIONER |
| Exhibit P-2 | TRUE COPY OF THE RESPONSE DATED
06.10.2022 SUBMITTED BY THE PETITIONER |
| Exhibit P-3 | TRUE COPY OF THE INTERIM ORDER DATED
30.09.2022 ISSUED BY THIS COURT IN WPC
NO.31234/2022 |



APPENDIX OF WP(C) 38119/2022

PETITIONER EXHIBITS

Exhibit P1	COPY OF SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 07-10-2021
Exhibit P2	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DTD, . 06-11- 2021
Exhibit P3	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DTD. 12-07-2022
Exhibit P4	COPY OF ORDER IN SLP (CIVIL) NO. 37326/2017 OF THE SUPREME COURT DTD. 11- 01-2018
Exhibit P5	COPY OF ORDER IN WPC NO. 7003/2020 OF THIS HON'BLE COURT DTD. 09-03-2020
Exhibit P6	COPY OF ORDER IN WPC NO. 26725/2021 OF THIS HON'BLE COURT DTD. 26-11-2021



APPENDIX OF WP(C) 38212/2022

PETITIONER EXHIBITS

- | | |
|-------------------|---|
| Exhibit P1 | TRUE COPY OF SCN NO. 12/ 2021/ST DATED 5.10.2021 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER |
| Exhibit P2 | THE TRUE COPY OF THE INTERIM STAY ORDER OF THE HON'BLE SUPREME COURT IN SPECIAL LEAVE TO APPEAL (C) NO. 37326/2017 DATED 11-01-2018 |
| Exhibit P3 | TRUE COPY OF ORDER DATED 17.9.2021 IN W.P.(C) NO. 19359/2021 |
| Exhibit P4 | TRUE COPY OF REPLY DATED 25.10.2021 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT |
| Exhibit P5 | THE TRUE COPY OF THE NOTICE 1ST RESPONDENT ISSUED NOTICE DATED 11.11.2022 DIRECTING THE PETITIONER TO APPEAR FOR HEARING ON 22.11.2022 |



APPENDIX OF WP(C) 38385/2022

PETITIONER EXHIBITS

- | | |
|-------------------|--|
| Exhibit P1 | TRUE COPY OF SCN NO. 11/2021/ST DATED
5.10.2021 ISSUED BY THE 1ST RESPONDENT TO
THE PETITIONER |
| Exhibit P2 | THE TRUE COPY OF THE INTERIM STAY ORDER
OF THE HON'BLE SUPREME COURT IN SPECIAL
LEAVE TO APPEAL (C) NO. 37326/2017 DATED
11-01-2018 |
| Exhibit P3 | TRUE COPY OF ORDER DATED 17.9.2021 IN
W.P.(C) NO. 19359/2021 |



APPENDIX OF WP(C) 38431/2022

PETITIONER EXHIBITS

- | | |
|--------------------|---|
| Exhibit P-1 | TRUE COPY OF SHOW CAUSE NOTICE
C.NO.V/ST/15/26/2021ADJ DATED 05/10/2021
ISSUED BY THE 1ST RESPONDENT TO THE
PETITIONER |
| Exhibit P-2 | TRUE COPY OF REPLY DATED 26.10.2021
SUBMITTED TO THE 1ST RESPONDENT BY THE
PETITIONER |
| Exhibit P-3 | TRUE COPY OF THE INTERIM ORDER DATED
30.09.2022 ISSUED BY THIS COURT IN W.P.
(C) NO.31234/2022 |



APPENDIX OF WP(C) 38435/2022

PETITIONER EXHIBITS

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| Exhibit P1 | TRUE COPY OF SCN NO. 16/2021/ST DATED
5.10.2021 ISSUED BY THE 1ST RESPONDENT TO
THE PETITIONER'S MANAGING PARTNER |
| Exhibit P2 | THE TRUE COPY OF THE INTERIM STAY ORDER
OF THE HON'BLE SUPREME COURT IN SPECIAL
LEAVE TO APPEAL (C) NO. 37326/2017 DATED
11-01-2018 |
| Exhibit P3 | TRUE COPY OF ORDER DATED 17.9.2021 IN
W.P.(C) NO. 19359/2021 |
| Exhibit P4 | TRUE COPY OF REPLY DATED 1.11.2021 FILED
BY THE PETITIONER BEFORE THE 1ST
RESPONDENT |



APPENDIX OF WP(C) 39416/2022

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE INCORPORATION CERTIFICATE OF THE PETITIONER DATED 09/07/1976
Exhibit P2	TRUE COPY OF THE ENVIRONMENTAL CLEARANCE NO.927/SEIAA/EC3/3893/2015 DATED 22/12/2017 ISSUED TO THE PETITIONER
Exhibit P3	TRUE COPY OF THE LEASE ORDER DATED 11/02/2019 ISSUED TO THE PETITIONER
Exhibit P4	TRUE COPY OF THE RMCU ORDER ISSUED TO THE PETITIONER FOR THE FINANCIAL YEAR 2019- 2020
Exhibit P5	TRUE COPY OF THE RMCU ORDER ISSUED TO THE PETITIONER FOR THE FINANCIAL YEAR 2020- 2021
Exhibit P6	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 20/10/2021 ISSUED TO THE PETITIONER FROM THE 4TH RESPONDENT
Exhibit P7	TRUE COPY OF THE REPLY DATED 25/11/2021
Exhibit P8	TRUE COPY OF THE DEMAND NOTICE DATED 06/10/2022 ISSUED BY THE 4TH RESPONDENT
Exhibit P9	TRUE COPY OF THE DEMAND NOTICE DATED 13/10/2022 ISSUED BY THE 5TH RESPONDENT
Exhibit P10	TRUE COPY OF THE AN INTERIM ORDER PASSED BY THE HON'BLE HIGH COURT OF JHARKHAND IN WP(T) 4609/2021 AND CONNECTED CASE DATED 06.01.2022



APPENDIX OF WP(C) 39516/2022

PETITIONER EXHIBITS

Exhibit P1	COPY OF SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 05-10-2021
Exhibit P2	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DTD. 11-11-2021
Exhibit P3	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DTD. 13-07-2022
Exhibit P4	COPY OF ORDER IN SLP (CIVIL) NO. 37326/2017 OF THE SUPREME COURT DTD. 11- 01-2018
Exhibit P5	COPY OF ORDER IN WP (C) NO. 7003/2020 OF THIS HON'BLE COURT DTD. 09-03-2020
Exhibit P6	COPY OF ORDER IN WP (C) NO. 26725/2021 OF THIS HON'BLE COURT DTD. 26-11-2021



APPENDIX OF WP(C) 42266/2022

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE LETTER SENT BY THE 4TH RESPONDENT TO THE PETITIONER DATED 19.01.2021
Exhibit P2	TRUE COPY OF THE LETTER DATED 25.02.2021 ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER
Exhibit P3	TRUE COPY OF THE REPLY DATED 04.03.2021 CAUSED BY THE PETITIONER TO THE 4TH RESPONDENT
Exhibit P4	TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 4TH RESPONDENT DATED 05.08.2021
Exhibit P5	TRUE COPY OF THE REPLY SUBMITTED BY THE PETITIONER DATED 01.09.2021 TO THE 4TH RESPONDENT
Exhibit P6	TRUE COPY OF THE NOTICE DATED 22.04.2022 ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER
Exhibit P7	TRUE COPY OF THE LETTER DATED 30.04.2022 SENT BY THE PETITIONER TO THE 4TH RESPONDENT
Exhibit P8	TRUE COPY OF THE NOTICE OF HEARING ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER DATED 12.05.2022
Exhibit P9	TRUE COPY OF THE LETTER DATED 01.06.2022 FROM THE PETITIONER TO THE 4TH RESPONDENT
Exhibit P10	TRUE COPY OF THE INTERIM ORDER DATED 07.04.2022 PASSED BY THE HONOURABLE HIGH COURT OF KERALA IN W. P. (C) 12894 OF 2022
Exhibit P11	TRUE COPY OF THE FINAL ORDER - ORDER IN ORIGINAL NO. 22/2022/ST - DATED 09.06.2022 ISSUED BY THE 4TH RESPONDENT



- Exhibit P12** **TRUE COPY OF THE LETTER DATED 20.09.2022
ISSUED BY THE 4TH RESPONDENT**
- Exhibit P13** **TRUE COPY OF THE LETTER DATED 12.12.2022
ISSUED BY THE 4TH RESPONDENT**
- Exhibit P14** **TRUE COPY OF THE JUDGMENT OF HON'BLE HIGH
COURT OF RAJASTHAN IN DB CIVIL WRIT
PETITION NO.14578/2016 DATED 24.10.2017**
- Exhibit P15** **TRUE COPY OF THE INTERIM ORDER PASSED BY
THE APEX COURT IN SLP (C) NO. 37326/2017
(UDAIPUR CHAMBERS OF COMMERCE AND
INDUSTRY & ORS. V. UNION OF INDIA & ORS.)
DATED 11.01.2018**
- Exhibit P16** **TRUE COPY OF THE INTERIM ORDER PASSED BY
THE APEX COURT IN WRIT PETITION (CIVIL)
NO 1076/2021 DATED 04.10.2021**
- Exhibit P17** **TRUE COPY OF THE ORDER PASSED BY THE
HON'BLE SUPREME COURT IN SLP (C) NO.
37326/2017 AND CONNECTED CASES DATED
04.01.2022 WHEREBY W. P. (C) NO.
1309/2021, W. P. (C) NO.1119/2021, W. P.
(C) NO. 1076/2021, W. P. (C) NO.
827/2020, W. P. (C) NO. 1323/2021 AND W.
P. (C) NO. 1370/2021 WERE DISMISSED**
- Exhibit P18** **TRUE COPY OF THE INTERIM ORDER PASSED BY
THE HON'BLE HIGH COURT OF MADHYA PRADESH
IN WP NO. 2450 OF 2022 DATED 07.02.2022**
- Exhibit P19** **TRUE COPY OF THE INTERIM ORDER PASSED BY
THE HON'BLE HIGH COURT OF PUNJAB AND
HARYANA IN CWP 21029/2020 AND CONNECTED
CASES DATED 03.11.2021**
- Exhibit P20** **TRUE COPY OF THE INTERIM ORDER IN W. P.
(C) NO. 24025/2021 DATED 03.11.2021 OF
THE HONOURABLE HIGH COURT OF KERALA**



APPENDIX OF WP(C) 21912/2024

PETITIONER EXHIBITS

Exhibit-P1	A TRUE COPY OF THE ORDER-IN-ORIGINAL DATED 31.05.2023
Exhibit-P2	A TRUE COPY OF THE INTERIM ORDER IN W.P(C) NO. 17920 OF 2021 DATED 23.09.2021
Exhibit-P3	A TRUE COPY OF THE INTERIM ORDER PASSED BY THE SUPREME COURT IN SLP NO. 37326/2017 DATED 11.01.2018



APPENDIX OF WP(C) 38147/2022

PETITIONER EXHIBITS

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| Exhibit P1 | TRUE COPY OF SCN NO. 22/ 2021/ST DATED
5.10.2021 ISSUED BY THE 1ST RESPONDENT TO
THE PETITIONER |
| Exhibit P2 | THE TRUE COPY OF THE INTERIM STAY ORDER
OF THE HON'BLE SUPREME COURT IN SPECIAL
LEAVE TO APPEAL (C) NO. 37326/2017 DATED
11-01-2018 |
| Exhibit P3 | TRUE COPY OF ORDER DATED 17.9.2021 IN
W.P.(C) NO. 19359/2021 |
| Exhibit P4 | TRUE COPY OF REPLY DATED 25.10.2021 FILED
BY THE PETITIONER BEFORE THE 1ST
RESPONDENT |