



WPC Nos.5394 of 2024 and
Conn.cases

- : 1 : -

C.R.

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

MONDAY, THE 1ST DAY OF APRIL 2024 / 12TH CHAITHRA, 1946

WP(C) NO. 4670 OF 2024

PETITIONER:

TRAVANCORE COCOTUFT PRIVATE LIMITED,
COIR PARK, THIRUVIZHA, CHERTHALA, KOLLAM, KERALA,
REPRESENTED BY ITS DIRECTOR, SRI.P. MAHADEVAN.,

PIN - 688539

BY ADVS.

ANIL D. NAIR

TELMA RAJU

ADITYA UNNIKRISHNAN

RESPONDENTS:

1 DEPUTY COMMISSIONER (CUSTOMS),
INDIRA GANDHI ROAD, WILLINGDON ISLAND, KOCHI, KERALA,
PIN - 682009

2 ASSISTANT COMMISSIONER (CUSTOMS),
INDIRA GANDHI ROAD, WILLINGDON ISLAND, KOCHI, KERALA,
PIN - 682009

3 THE DIRECTOR GENERAL OF GST (INTELLIGENCE),
KOCHI ZONE UNIT, CENTRAL EXCISE BHAVAN, KATHRIKADAVU,
KALOOR, PIN - 682017

4 THE ADDITIONAL COMMISSIONER,
GENERAL GST AND CENTRAL EXCISE, CENTRAL GST BHAVAN,
THIRUVANANTHAPURAM, PIN - 695001

5 COMMISSIONER (CUSTOMS),
INDIRA GANDHI ROAD, WILLINGDON ISLAND, KOCHI, KERALA,
PIN - 682009

BY ADV P.R.SREEJITH, SCGC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
01.04.2024, ALONG WITH WP(C).5394/2024, 6090/2024 AND CONNECTED
CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



WPC Nos.5394 of 2024 and
Conn.cases

- : 2 : -

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

MONDAY, THE 1ST DAY OF APRIL 2024 / 12TH CHAITHRA, 1946

WP(C) NO. 5394 OF 2024

PETITIONER:

M/S. UNITED COIR FACTORIES,
P.B NO. 2611, AS ROAD, KOMMADY, ALAPPUZHA, KERALA, PIN-
688 007. REPRESENTED BY ITS PARTNER, SHRI. VISHNURAJ B.

BY ADVS.
M.BALAGOPAL
K.SRIKUMAR (SR.)
R.DEVIKA (ALAPPUZHA)
AMMU CHARLES
ANJALI MENON
THRESSY THOMAS

RESPONDENT/S:

- 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY (REVENUE),
NORTH BLOCK, NEW DELHI, PIN - 110001
 - 2 THE ADDITIONAL DIRECTOR, DIRECTORATE GENERAL OF GST
INTELLIGENCE, OFFICE OF THE ADDITIONAL DIRECTOR
GENERAL, KOCHI ZONAL UNIT, CENTRAL EXCISE BHAVAN,
KATHRIKADAVU, KALOOR P.O, KOCHI, KERALA, PIN - 682017
 - 3 THE ADDITIONAL COMMISSIONER OF CENTRAL TAX & CENTRAL
EXCISE, GST BHAVAN, P.B NO. 13, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001
 - 4 THE DEPUTY/ASSISTANT COMMISSIONER OF CUSTOMS (IMPORTS),
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, OFFICE OF
THE COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, WILLINGDON
ISLAND, COCHIN, PIN - 682009
 - 5 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH
BLOCK, GOVERNMENT OF INDIA REPRESENTED BY ITS
CHAIRMAN., PIN - 110001
- BY ADV P.G.JAYASHANKAR

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
01.04.2024, ALONG WITH WP(C).4670/2024 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



WPC Nos.5394 of 2024 and
Conn.cases

- : 3 : -

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

MONDAY, THE 1ST DAY OF APRIL 2024 / 12TH CHAITHRA, 1946

WP(C) NO. 6090 OF 2024

PETITIONER:

THE ALLEPPEY COMPANY LTD., TAC HOUSE, NORTH VADAI CANAL
ROAD, ALAPPUZHA, KERALA, REPRESENTED BY ITS MANAGING
DIRECTOR, MR. ASHOK VENUGOPAL., PIN - 688007

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

RESPONDENTS:

- 1 UNION OF INDIA, REPRESENTED BY THE SECRETARY (REVENUE),
NEW DELHI, PIN - 110003
- 2 THE ADDITIONAL DIRECTOR,
DIRECTORATE GENERAL OF GST INTELLIGENCE, OFFICE OF THE
ADDITIONAL DIRECTOR GENERAL, KOCHI ZONAL UNIT, CENTRAL
EXCISE BHAVAN, KATHRIKADAVU, KALOOR P.O, KOCHI, KERALA,
PIN - 682017
- 3 THE ADDITIONAL COMMISSIONER OF CENTRAL TAX & CENTRAL
EXCISE, GST BHAVAN, P.B NO. 13, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001
- 4 THE DEPUTY/ASSISTANT COMMISSIONER OF CUSTOMS (IMPORTS),
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, OFFICE OF
THE COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, WILLINGDON
ISLAND, COCHIN, PIN - 682009
- 5 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, GOVERNMENT
OF INDIA, PIN - 110001

BY ADV P.G.JAYASHANKAR

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
01.04.2024, ALONG WITH WP(C).4670/2024 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



WPC Nos.5394 of 2024 and
Conn.cases

- : 4 : -

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

MONDAY, THE 1ST DAY OF APRIL 2024 / 12TH CHAITHRA, 1946

WP(C) NO. 12195 OF 2024

PETITIONER:

M/S. TAJ EXPORTS, PERINGHAD TOWER, 2ND FLOOR, ALUVA,
ERNAKULAM, REPRESENTED BY ITS MANAGING PARTNER, SHRI. V
K ABDURAHMAN., PIN - 683101

BY ADVS.
M.BALAGOPAL
R.DEVIKA (ALAPPUZHA)
ANJALI MENON

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER OF CUSTOMS APPRAISING
(IMPORT), CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
OFFICE OF THE COMMISSIONER OF CUSTOMS, CUSTOM HOUSE,
WILLINGDON ISLAND, COCHIN, PIN - 682009
- 2 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH
BLOCK, GOVERNMENT OF INDIA, REPRESENTED BY ITS
CHAIRMAN, PIN - 110001

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
01.04.2024, ALONG WITH WP(C).4670/2024 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



DINESH KUMAR SINGH, J.

W.P.(C) Nos.5394, 4670,6090
and 12195

Dated: 1st April, 2024

JUDGMENT

All these four petitions involve common question of facts and law. Therefore, they are being decided together after having been heard.

W.P.(C) Nos.5394/2024, 4670/2024 and 12195 of 2024

2. Sri K.Srikumar, Senior Advocate assisted by Adv.M.Balagopal addressed the arguments in WPC Nos.5394 of 2024 and 12195 of 2024 whereas in Writ Petition (c) No.6090/2024, Sri.Anil D.Nair, Senior Advocate and in WPC No.6090 of 2024 Smt.Ammu Charles.

3. Brief facts of each Writ Petitions which are relevant for the purposes of deciding the writ petitions are noted hereunder:

WPC No.5394 of 2024

3.1 The petitioner, a Partnership firm, is engaged in the business of manufacture and export of mats, mattings, other



floor coverings of coir and other textile materials. The petitioner is a registered dealer under the CGST/IGST Act and Rules made thereunder. The petitioner would import raw materials for the purpose of exporting finished goods under Advanced Authorisation Scheme. Under the said Scheme, an exporter is entitled to import inputs by claiming exemption of Basic Customs Duty (“BCD”) and Integrated Goods and Services Tax (“IGST”). The petitioner requested for amendment of Bill of Entry by the 4th respondent after payment of IGST and interest thereon. However, the said request has been declined and the impugned show cause notice, Ext.P7 and Ext.P12 order, have been issued which are under challenge in the present Writ Petition.

3.2 The second respondent initiated enquiry into the availment of IGST refunds by exporters operating under 100% EoU Scheme and Advance Authorisation Scheme wherein they had availed the exemption of IGST on imported inputs under the Notification Nos.78 of 2017 and 79 of 2017, both dated 13.10.2017. On submission of details as called, a personal hearing was given



by the 2nd respondent to the petitioner. The petitioner submitted that they were availing IGST exemption on imported inputs and had availed simultaneously the IGST refund on the goods exported. The petitioner was given an option by the 2nd respondent to remit the IGST exemption availed on imported inputs along with applicable interest for regularizing the refund granted to the petitioner.

3.3 The 4th respondent issued notice dated 4th March 2022 calling upon the petitioner and other exporters to pay the IGST along with applicable interest in all the Bills of Entry where the input goods were imported by availing the IGST exemption under Advance Authorisation/EoU Scheme. The said notice dated 4th March 2022 has been placed on record as Ext.P3.

3.4 In compliance of the demand in Ext.P3 made by the 4th respondent, the petitioners remitted the IGST against all the 23 Bills of Entry by various duty payment challans. Thereafter, the petitioners remitted the total amount of Rs.1,25,38,425/- being the total IGST, availed as exemption against the imported inputs. On payment of IGST, the petitioner requested the 4th



respondent for amendment of the Bills of Entry so as to include IGST paid in the said Bills of Entry. In the meantime, the second respondent issued show cause notice dated 31st July 2023 to the petitioner directing the petitioner to show cause as to why an amount of Rs.2,75,38,128/- being the ineligible amount of IGST refund sanctioned to the petitioner in contravention to Rule 96(10) of the CGST Rules, 2017 should not be demanded and recovered along with the applicable interest under Section 73(1) of the CGST Act. Notice also proposed to impose penalty on the petitioner.

3.5 Thereafter, the petitioner on 11.10.2023 paid the interest due on the IGST against all the 23 Bills of Entry and had submitted details of interest payments during the personal hearing held on 12th October 2023.

3.6 The petitioner made a request, Ext.P10 to the 4th respondent to expedite the amendment process of Bills of Entry as the petitioner had remitted the entire IGST and interest against the import/Bills of Entry in order to regularise the refund of IGST paid on export of finished goods. The



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petitioner had approached this Court by filing WP (c) No.34617 of 2023 with a prayer to direct the 4th respondent to issue certificates for amending the Bills of Entry as requested in a time bound manner and also direct the 3rd respondent not to proceed with Ext.P7 show cause notice till the 4th respondent issued amendment certificate. The said Writ Petition was disposed of vide Ext.P11 judgment dated 6th December 2023. This Court, after taking note of the judgment of the Telangana High Court in the case of **Sony India Pvt. Ltd. V Union of India** (WP(C) No.4793 of 2021 dated 12th August 2021) and the provisions of the Circular No.16/2023 issued by the Central Board of Indirect Taxes and Customs (Paragraphs-7 and 8) directed the third respondent to consider the request of the petitioner for issuing the certificate for amendment of the Bills of Entry in the light of the aforesaid judgment and circular.

3.7 For ready reference, paragraphs 7 and 8 of the aforesaid judgment are extracted hereunder:

7. Sri. Sreelal N.Warrier, learned Standing Counsel appearing for respondents 2 and 3, submits that because of the judgment of the Supreme Court in the case of *ITC Ltd v.*



Commissioner of Central Excise, Kolkata [2019 KHC 6932], some difficulty was felt for allowing an assessee to amend the Bill of Entry. However, the Division Bench of the Telangana High Court in the case of *Sony India Pvt.Ltd v. Union of India*, rendered judgment on W.P.(C.) No.4793 of 2021 dated 12.08.2021, has held that the power to amend the Bill of Entry under Section 149 of the Customs Act, 1962 is a discretionary power vested with the Authority and if, on account of incorrect determination of duty by the Assessing Authority initially, an assessee is compelled to seek amendment of Bill of Entry under Section 149 of the Act, such an assessee shall be permitted to amend the Bill of Entry.

8. The said judgment passed in the case of *Sony India Pvt. Ltd (supra)* has also been taken note of. Paragraphs 34 to 36 are relevant and which extracted hereunder:

“34. In the decision of the Supreme Court in *ITC Ltd. MANU/SC/1284/2019* : (2019) 17 SCC 46 (*supra*) while holding that the refund cannot be granted by way of a refund application under Section 27 of the Act until and unless an assessment order is modified and a fresh order of assessment is passed and duty re-determined, the Supreme nowhere said that such amendment or modification of an assessment order can only be done in an Appeal under Section 128. In para 47, the Court held categorically:

"47..... we are of the opinion that the claim for refund cannot be entertained unless the order of assessment or selfassessment is



modified in accordance with law by taking recourse to the appropriate proceedings and it would not be within the ken of Section 27 to set aside the order of selfassessment and reassess the duty for making refund; and in case any person is aggrieved by any order which would include self-assessment, he has to get the order modified under Section 128 or under other relevant provisions of the Act.”

(emphasis supplied)

35. Thus, even the Supreme Court clearly indicated that the modification of the assessment order can be either under Section 128 or under other relevant provisions of the Act i.e. Section 149.

36. Therefore, the stand of the respondents in the counter affidavit that only reassessment under Section 128 is the remedy available to the petitioner, and Section 149 cannot be invoked, is not tenable. We also reject the plea of the 2nd respondent that there is no possibility of getting modified an order of assessment under any other relevant provision and that petitioner is trying to overcome limitations stipulated in Section 128.”

Considering the said judgment of the Telangana High Court and the Circular No.16/2023, the present writ petition is disposed of with a direction to the 3rd respondent to consider the request of the petitioner in Ext.P8 in the light of the judgment passed by the Telangana High Court and the provisions of the Circular No.16/2023 issued by the Central Board of



Indirect Taxes and Customs, preferably within a period of 15 days from today. Till such decision is taken, further proceedings in pursuance to Ext.P11 shall not be undertaken. "

3.8 In compliance of the said judgment, the 4th respondent has passed the impugned order, Ext.P12, stating that an amendment to the bills of entry for including payment of IGST at the time of import would not be possible. In Section 149 of the Customs Act, 1962, it has been expressly laid down that no amendment of a Bill of Entry shall be authorised after the imported goods have been cleared for home consumption except on the basis of documentary evidence which was in existence at the time the goods were cleared. In the case of the petitioner, at the time of clearance of goods in the Bills of Entry, no IGST was paid, the same having been claimed as exempted. It was said that even though the IGST along with interest appears to have been paid, the said payment has been made after the clearance of the imported goods and the amendment to that effect, that



IGST had been paid in the Bills of Entry cannot be made at this stage.

3.9 The 4th respondent was of the opinion that when an original order of assessment has been made under Section 17 of the Customs Act, 1962 which includes self-assessment as well, such order can be modified only in accordance with the provisions of law by taking recourse to appropriate proceedings laid down under the Customs Act, 1962. i.e. vide the procedure as specified by the statute under Section 128 as held by the Supreme Court in *ITC Ltd. v Commissioner of Central Excise, Kolkata IV* [2019 (368) ELT 216(SC)]. It was further said that the DGCI, Kochi Zonal Unit has proceeded with the further proceedings as initiated by the impugned show cause notice dated 31.07.2023.

WP(C) No.4670 of 2024

4. The petitioner is 100% Export Oriented Private Limited Company and has been availing the benefit of Notification No.78/2017 – Customs dated 13th



October 2017.

4.1 The petitioner is a registered dealer under the provisions of CGST and IGST Act and Rules made thereunder. The petitioner had imported raw materials between 16th October 2018 - 21st October 2020 for the manufacture of finished goods claiming exemption from payment of IGST, Basic Customs Duty (BCD) and Compensation Cess at the time of import relying on the notification No.78/2017-Customs dated 13th October 2017. The petitioner, while exporting finished goods had made payment towards IGST and claimed refund thereof in terms of Section 16(3)(b) of the IGST Act.

4.2 The petitioner was served with notice dated 07.11.2021 alleging violation of Rule 96(10) of the CGST/SGST Rules 2017. It was alleged that while availing the benefit of Notification No.78/2017, the petitioner was not permitted to claim refund of IGST paid on export. The respondents instructed the petitioner to remit back the refund of IGST on exports together with interest.



Rule 96(10) of the CGST Rules, 2017 was amended by Notification dated 09.10.2018 providing that the refund on exports cannot be availed by an importer if on the inputs procured by the importer has availed the benefit of Notification No.78/2017. In the light of the amendment of Rule 96(10) with effect from 9th October 2018, the petitioner requested both the respondents to amend the bills of entry on imports to enable the petitioner to pay the IGST through the ICEGATE portal and get the credit of input tax paid through auto populated GSTR-2B in the GST Portal. The respondents had directed the petitioner to pay the IGST amount to TR6/Manual challans signed by the customs official. The petitioner paid a sum of Rs.1,51,10,488/- towards IGST through TR6/Manual challans. The IGST payment made through Manual challan could not get auto populated in the GSTR 2A/2B, and thus, there would be mismatch between GSTR-2A/2B and input tax availed in GSTR-3B. The petitioner was served with a notice dated 17th



November 2021 by the office of the 3rd respondent requiring them to furnish the details in respect of the exports made refund claim and procurement of inputs along with copies of the shipping bills/invoices and Bill of lading. The petitioner was thereafter, issued show cause notice, Ext.P7 dated 26th September 2023 under Section 73(1) of the CGST Act, 2017 requiring them to show cause as to why the refund amount of Rs.10,80,76.947/- should not be recovered from the petitioner. The petitioner had filed a reply to the show cause notice in Ext.P8. The 4th respondent took judicious note of the payment effected vide TR6 challans in terms of the amendment brought to Rule 96(10). However, in view of the fact that the Bills of Entry were not amended recognising these payments, the said payment would not be reckoned. The petitioner's request for amendment of Bills of entry was not acceded to by the adjudicating authority. The petitioner filed WPC No.41324 of 2023. This Court, vide judgment dated 8th December 2023



disposed of the said Writ Petition in Ext.P12 directing the respondents to dispose of the application in accordance with the judgment in WPC No.35947 of 2023. In compliance of the said direction, the impugned order dated 30th January 2024 has been passed by the 2nd respondent. Almost identically worded as the impugned order in the first Writ Petition.

WPC No.12195 of 2024

5. The petitioner is a Partnership firm engaged in import and trading of cement. The petitioner generally imports cement from United Arab Emirates. The petitioner had imported 5550 bags of Ordinary Portland Cement of 50 kg each from UAE for which Bill of Entry No.9359021 dated 22.12.2023 in Ext.P1 was filed. This Bill of Entry was filed on the basis of Ex-factory rate invoices which would show only the price of manufacturer at his factory gate. IGST is to be calculated on the total value of goods, i.e. on the total value of Cost, Insurance and Freight (CIF) combined. Consequent to



the filing of Bill of Entry, the goods were cleared by accepting the self-assessment at a lesser amount of IGST. It is stated that by an inadvertent mistake, the clearing agents filed the Bill of Entry on the basis of the ex-factory invoice without including the CIF. On realizing the mistake, the petitioner approached the first respondent for amending the Bill of Entry and payment of differential IGST. The differential IGST along with interest was also remitted and the first respondent accepted the differential IGST along with the applicable interest against Ext.P1 Bill of Entry.

5.2 Vide impugned order Ext.P7 dated 13th February 2024, the petitioner's request for amending the Bill of Entry has been rejected. The aforesaid order is under challenge before this Court.

WPC No.6090 of 2024

6. The petitioner is a company registered under the Companies Act, 1956. The petitioner is having two units. One unit is a 100% Export Oriented Unit (EOU) and the



other is a Domestic Tariff Area (DTA) unit. The petitioner is engaged in the manufacturing and export of floor coverings of various textile materials including coir.

6.1 For the purposes of exporting finished goods, the petitioner would import raw materials under Advance Authorisation (AA) Scheme and EoU Scheme. The 4th respondent, based on a communication received from the Director General of GST Intelligence, Kochi had issued a notice dated 4th March 2022 calling upon the petitioner and other exporters to pay IGST along with applicable interest in all the Bills of Entry where the input goods were imported by availing the IGST exemption under AA/EoU Scheme. Consequent to the demand issued by the 4th respondent, Ext.P4 notice, the petitioner remitted a total amount of Rs.2,42,03,799/- through challan dated 25th February 2022 being total IGST availed as exemption against the imported inputs. Thereafter the petitioner, on 3rd January 2023, paid the



applicable interest of Rs.13,61,208/- due on IGST.

6.2 On payment of IGST, the petitioner vide letter dated 4th January 2023 requested the 4th respondent for amendment of Bills of Entry so as to include the IGST paid in the said Bill of Entry.

6.3 In the meantime, the 2nd respondent had issued a show cause notice dated 5th October 2023 to the petitioner directing to show cause as to why an amount of Rs.6,52,61,010/- being the ineligible amount of IGST refund sanctioned to the petitioner in contravention to Rule 96(10) of the CGST Rules should not be demanded and recovered along with applicable interest and while penalty proceedings should not be initiated under Section 122(2)(a) read with Section 73(1) of the CGST Act, 2017.

6.4 When the petitioner's request for amendment of Bills of Entry was not acceded to, the petitioner filed WP(c) No.35947 of 2023 before this Court. The said Writ Petition came to be disposed of vide order dated 6th



December 2023 in the same terms as in the first Writ Petition.

6.5 In pursuance to the direction issued by this Court, the petitioner's request for amendment of Bill of Entry has been considered and the 4th respondent, however, has passed the impugned order in the same terms as in Writ Petition No.4670 of 2024, in Ext.P10.

6.6 The issue involved in this Writ Petition are

- a) whether Section 149 prescribes for amending the bills of entry and the only recourse available to an importer is to take recourse to Section 128 of the Customs Act, 1962 to get the Bill of Entry amended or modified.
- b) Whether no amendment of bill of entry is possible under Section 149 of the Customs Act except on the basis of documentary evidence which were in existence at the time of clearance of goods.

7 It is not in dispute that the petitioners have paid IGST amount for which they claimed exemption at the time of effecting the import along with interest after they were issued notices.



8 The learned Senior Counsel has invited attention of this Court to Exts.P11 and P12 in Writ Petition No.6090 of 2024 saying that the stand of the 4th respondent that no amendment in the Bill of Entry under Section 149 of the Customs Act, 1962 is possible is contrary to their own stand. It is submitted that the 4th respondent had permitted similarly placed exporters to amend the Bill of Entry and issued Amendment Certificate dated 16th June 2022 issued to M/s Tufko International and Amendment Certificate dated 20th May 2022 issued to M/s Specta Décor Pvt. Ltd. However, the petitioners have been denied the said certificate despite payment of the IGST and applicable interest on inputs.

9. It is further submitted that the Circular No.16/2023-Cus. dated 17th June 2023, Ext.P13, provides procedure/ amendment of bills of entry where the IGST was levied in violation of the import condition and this circular is applicable in all the cases where the IGST was short levied for whatever reasons.



10. 5.2, 6.1 and 6.2 of Circular No.16/2023-Cus.dated
17th June 2023 is extracted hereunder:

5.2. Keeping above aspects in view, noting that the order of the Hon'ble Court shall have bearing on importers others than the respondents; and for purpose of carrying forward the Hon'ble Court's directions, the following procedure can be adopted at the port of import (POI):-

(a) for the relevant imports that could not meet the said pre-import condition and are hence required to pay IGST and Compensation Cess to that extent, the importer (not limited to the respondents) may approach the concerned assessment group at the POI with relevant details for purposes of payment of the tax and cess along with applicable interest.

(b) the assessment group at POI shall cancel the OOC and indicate the reason in remarks. The BE shall be assessed again so as to charge the tax and cess, in accordance with the above judgment.

(c) the payment of tax and cess, along with applicable interest, shall be made against the electronic challan generated in the Customs EDI System.

(d) on completion of above payment, the port of import shall make a notional OOC for the BE on the Customs EDI System [so as to enable transmission to GSTN portal of, inter alia, the IGST and Compensation Cess amounts with their date of payment (relevant date) for eligibility as per GST provisions].

(e) the procedure specified at (a) to (d) above can be applied once to a BE.

6.1 Accordingly, the input credit with respect to such assessed BE shall be enabled to be available subject to the eligibility and conditions for taking input tax credit under Section 16, Section 17 and Section 18 of the CGST Act, 2017 and rules made thereunder.



6.2 Further, in case such input tax credit is utilized for payment of IGST on outward zero-rated supplies, then the benefit of refund of such IGST paid may be available to the said registered person as per the relevant provisions of the CGST Act, 2017 and the rules made thereunder, subject to the conditions and restrictions provided therein.”

11. Sections 128, 149 and 154 of the Customs Act, 1962 are extracted hereunder:

128. Appeals to Commissioner (Appeals).—

(1) Any person aggrieved by any decision or order passed under this Act by an officer of customs lower in rank than a Principal Commissioner of Customs or Commissioner of Customs may appeal to the Commissioner (Appeals) within sixty days from the date of the communication to him of such decision or order:

PROVIDED that the Commissioner (Appeals) may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of sixty days, allow it to be presented within a further period of thirty days.

(1A) The Commissioner (Appeals) may, if sufficient cause is shown at any stage of hearing of an appeal, grant time, from time to time, to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing: Provided that no such adjournment shall be granted more than three times to a party during hearing of the appeal.

(2) Every appeal under this section shall be in such form and shall be verified in such manner as may be specified by rules made in this behalf.



Section 149. Amendment of documents.—Save as otherwise provided in sections 30 and 41, the proper officer may, in his discretion, authorise any document, after it has been presented in the custom house to be amended: Provided that no amendment of a bill of entry or a shipping bill or bill of export shall be so authorised to be amended after the imported goods have been cleared for home consumption or deposited in a warehouse, or the export goods have been exported, except on the basis of documentary evidence which was in existence at the time the goods were cleared, deposited or exported, as the case may be.

154. Correction of clerical errors, etc.—Clerical or arithmetical mistakes in any decision or order passed by the Central Government, the Board or any officer of customs under this Act, or errors arising therein from any accidental slip or omission may, at any time, be corrected by the Central Government, the Board or such officer of customs or the successor in office of such officer, as the case may be.”

12. Section 128 provides for an appeal to Commissioner (Appeals) and a person aggrieved by any decision or order passed by an officer of Customs lower in rank than a Principal Commissioner or Commissioner of Customs would appeal to the Commissioner of Appeals within 60 days from the date of communication to him. It is a normal appellate provision.

13. Section 149 provides for amendment of documents and it would also include the amendment to the



Bill of Entry. The first proviso to Section 149 of the Customs Act, however, provides that the amendment of a Bill of Entry can be made after the imported goods have been cleared for home consumption or deposited in a warehouse, only on the basis of documentary evidence which was in existence at the time where the goods were cleared/deposited or exported as the case may be.

14. Section 154 provides for correction of clerical or arithmetical errors which might have occurred in any decision or order passed by the Central Government, Board or any officer of Customs or errors arising therein from any accidental slip or omission. The Central Board of Indirect Taxes and Customs is empowered under Section 143AA of the Customs Act, 1962 to issue notification and prescribe a separate procedure for documentation for a class of importers and exporters for the purposes of facilitation of State notwithstanding anything contained in any other provision of the Act.

15. The Central Board of Indirect Taxes and Customs



(CBIC), relying on the difficulty faced by the importers in amending the Bill of Entry despite payment of IGST and compensation cess, had issued notification Circular No.16/2023 dated 7th June 2023 and provided a separate procedure for amending the Bill of Entry inspite of second proviso to section 149.

16. The office of Principal Commissioner of Customs, Maharashtra had issued public notice dated 23rd February 2024 for amending the Bills of Entry as per the procedure prescribed in different scenarios mentioned in the said public notice. In view of the notification No.78/2017-Customs dated 13th October 2017 and the public notice, the stand of the respondents that the Bills of entry cannot be allowed to be amended as the petitioners have not paid the IGST at the time of clearance of the imported goods and as a Bill of entry can be amended only on the basis of the documents available at the time of clearance of the goods, does not hold a valid ground for rejecting amendment of the Bill of Entry. Rejecting the



application for amendment of the Bills of Entry despite payment of IGST and interest except in Writ Petition No.4670 of 2024 where the interest has not been paid cannot be countenanced.

17. The second ground taken by the respondent for rejecting the request for amendment of Bills in Entry is that the Bill of Entry is a self-assessment order which can be amended only under Section 128 also does not hold good. The issue is no longer res integra.

18. The Telangana High Court in ***Sony India Pvt. Ltd. V Union of India*** [2022 (379) ELT 588] has considered the issue in detail including the provisions of Section 149 and held that Section 149 is an additional remedy available to the person who seek amendment of the Bill of Entry and therefore, the stand of the respondents that only re-assessment under Section 128 is the remedy available to the person and Section 149 cannot be invoked is not tenable.

19. Paragraphs 34 to 36 of Sony India Private Ltd.



(Supra) are excerpted hereunder:

34. In the decision of the Supreme Court in ITC Ltd. (supra) while holding that the refund cannot be granted by way of a refund application under Section 27 of the Act until and unless an assessment order is modified and a fresh order of assessment is passed and duty re-determined, the Supreme Court nowhere said that such amendment or modification of an assessment order can only be done in an Appeal under Section 128. In para 47, the Court held categorically:

"47..... we are of the opinion that the claim for refund cannot be entertained unless the order of assessment or self-assessment is modified in accordance with law by taking recourse to the appropriate proceedings and it would not be within the ken of Section 27 to set aside the order of self-assessment and reassess the duty for making refund; and in case any person is aggrieved by any order which would include self-assessment, he has to get the order modified under Section 128 or under other relevant provisions of the Act."

(emphasis supplied)

35. Thus, even the Supreme Court clearly indicated that the modification of the assessment order can be either under Section 128 under other relevant provisions of the Act i.e. Section 149.

36. Therefore, the stand of the respondents in the counter affidavit that only reassessment under Section 128 is the remedy available to the petitioner, and Section 149 cannot be invoked, is not tenable. We also reject the plea of the 2nd respondent that there is no possibility of getting modified an order of assessment under any other relevant provision and that petitioner is trying to overcome limitations stipulated in Section 128.



20. The Bombay High Court in its judgment in the case of ***Dimension Data India Pvt. Ltd. v Commissioner of Customs*** (2021 (376) ELT 192 (Bom.) has held that on a combined reading of Sections 149 and 154 of the Customs Act, it is evident that the Customs authorities have the power and jurisdiction to make corrections of any clerical or arithmetical mistakes arising in any decision or order due to any accidental slip or omission at any time which would include an order of self-assessment post out of charge.

21. Paragraphs 17.1 to 25 on the said judgment in Dimensions Data India Pvt. Ltd. V Commissioner of Customs (2021 (376) ELT 192 (Bom.) are extracted hereunder;

21. For ready reference, Section 149 of the Customs Act is extracted hereunder:

“149 Save as otherwise provided in sections 30 and 41, the proper officer may, in his discretion, authorise any document, after it has been presented in the customs house to be amended in such form and manner, within such time. subject to such restrictions and conditions, as may be prescribed :

Provided that no amendment of a bill of entry or a shipping bill or bill of export shall be so authorised to be amended after the imported goods have been cleared for home consumption or deposited in a warehouse, or the export goods have been exported, except on the basis of documentary evidence which



was in existence at the time the goods were cleared, deposited or exported, as the case may be."

18. From a careful analysis of Section 149, we find that under the said provision a discretion is vested on the proper officer to authorise amendment of any document after being presented in the customs house. However, as per the proviso, no such amendment shall be authorised after the imported goods have been cleared for home consumption or warehoused, etc. except on the basis of documentary evidence which was in existence at the time the goods were cleared, deposited or exported, etc. Thus, amendment of the Bill of Entry is clearly permissible even in a situation where the goods are cleared for home consumption. The only condition is that in such a case, the amendment shall be allowed only on the basis of the documentary evidence which was in existence at the time of clearance of the goods.

19. This brings us to Section 154 of the Customs Act which deals with correction, clerical errors, etc. It says that clerical or arithmetical mistakes in any decision or order passed by the Central Government, the Board or any officer of customs under the Customs Act or errors arising therein from any accidental slip or omission may, at any time, be corrected by the Central Government, the Board or such officer as the case may be of customs or the successor in office of such officer, as the case may be.

22. Section 154 of the Customs Act reads as under:

154. Clerical or arithmetical mistakes in any decision or order passed by the Central Government, the Board or any officer of customs under this Act, or errors arising therein from any accidental slip or omission may, at any time, be corrected by the Central Government, the Board or such officer of customs or the successor in office of such officer, as the case may be.

20. Thus, Section 154 permits correction of any clerical or arithmetical mistakes in any decision or order or of



errors arising therein due to any accidental slip or omission. Such correction may be made at any time.

21. From a conjoint reading of the aforesaid provisions of the Customs Act, it is evident that customs authorities

have the power and jurisdiction to make corrections of any clerical or arithmetical mistakes or errors arising in any decision or order due to any accidental slip or omission at any time which would include an order of self-assessment post out of charge.

22. Having noticed and analysed the relevant legal provisions, we may now turn to the decision of the Supreme Court in ITC Lid v. Commissioner of Central Excise, Kolkata-IV (supra). The question which arose before the Supreme Court was whether in the absence of any challenge to the order of assessment in appeal, any refund application against the assessed duty could be entertained.

22.1 From the question itself, it is clear that the issue before the Supreme Court was not invocation of the power of reassessment under Section 17(4) or amendment of documents under Section 149 or correction of clerical mistakes or errors in the order of self-assessment made under Section 17(4) by exercising power under Section 154 vis-a-vis challenging an order of assessment in appeal. The issue considered by the Supreme Court was whether in the absence of any challenge to an order of assessment in appeal, any refund application against the assessed duty could be entertained. In that context Supreme Court observed in paragraph 43 as extracted above that an order of self-assessment is nonetheless an assessment order which is appealable by "any person aggrieved thereby. It was held that the expression "any person" is an expression of wider amplitude. Not only the revenue but also an assessee could prefer an appeal under Section 128. Having so held, Supreme Court opined in response to the question framed that the claim for refund cannot be entertained unless order of assessment or self-assessment is modified in



accordance with law by taking recourse to appropriate proceedings. It was in that context that Supreme Court held that in case any person is aggrieved by any order which would include an order of self-assessment, he has to get the order modified under Section 128 or under other relevant provisions of the Customs Act (emphasis ours).

22.2 Therefore, in the judgment itself Supreme Court has clarified that in case any person is aggrieved by an order which would include an order of self-assessment, he has to get the order modified under Section 128 or under other relevant provisions of the Customs Act before he makes a claim for refund. This is because as long as the order is not modified the order remains on record holding the field and on that basis no refund can be claimed but the moot point is Supreme Court has not confined modification of the order through the mechanism of Section 128 only. Supreme Court has clarified that such modification can be done under other relevant provisions of the Customs Act also which would include Section 149 and Section 154 of the Customs Act.

23. In Maharashtra Cylinders Private Limited (supra), a Division Bench of this court also reiterated the proposition that unless an order of self-assessment is varied or altered, question of refunding the duty paid on self-assessment does not arise at all. Validity of an assessment cannot be considered while dealing with a refund claim. Therefore, this decision on the face of it is clearly distinguishable and is not at all applicable to the facts of the present case.

24. In the instant case, petitioner has not sought for any refund on the basis of the self assessment it has sought reassessment upon amendment of the Bills of Entry by correcting the customs tariff head of the goods which would then facilitate the petitioner to seek a claim for refund. Ind. This distinction though subtle petitioner from the one which was adjudicated by the Supreme Court and by this Court

25. Grievance of the petitioner is not on the merit of the self-assessment as the petitioner is aggrieved by the failure on the part of the respondents to carry out



amendment in the Bills of Entry by replacing the incorrect CTH by the correct one namely by replacing CTH 8517 69 90 with 8517 60 30 which was declared inadvertently by the petitioner at the time of filing the Bills of Entry. This request of the petitioner in our opinion, falls squarely within the domain of Section 149 read with Section 154 of the Customs Act. Upon amendment in the Bills of Entry by correcting the CTH, consequential reassessment order under Section 17(4) of the Customs Act would be in order.

22. The Madras High Court in the case of ***Hindustan Unilever Limited v Union of India*** (Laws (MAD)-2021-3-454) while rejecting the argument of the Revenue held that for amending the Bill of Entry, ground of the documents available at the time of clearance of the goods cannot be invoked. In paragraphs 12, 13 and 14 observed as under:

(12.) The argument put forth by the revenue in that case was that, only such documents that were already on record with the respondents could be taken into account to correct the error, if at all and no other documents may be admitted for that purpose. I have rejected that argument stating that the spirit and intent of Section 149 is to facilitate the correction of error where the importer is in a position to establish that such error was inadvertent and bonafide.

(13.) To say that the goods have already been cleared for home consumption and thus no amendment may be made, would fall in the face of the proviso to Section 149 which imposes a condition to be satisfied by an importer if he requests amendment after the goods have been cleared. The imposition of the condition itself means that a request for amendment may certainly be considered, subject to satisfaction of the condition imposed. I have gone into on to say that the phrase 'on record' would mean any documents that were available with the petitioner that were



contemporaneous with imports must also be taken into consideration, to decide the question of existence of error. The Assessing Authority cannot restrict her examination only to documents that are available on her record. This issue thus stands answered in favour of the petitioner(sic).

(14.) The purpose of transition to the goods and services tax regime is to facilitate the conduct of transactions pan India and all consequences thereof including the seamless availment of credit. The robustness of the information technology system is critical to this venture. It is thus incumbent upon the authorities to ensure that technology is kept up to date in order to facilitate a seamless exchange of data. The impugned order states that ICEA System is limited in its operation and cannot permit any changes once the goods have left for home consumption. This is clearly erroneous even in the context of the 1944 Act that envisages amendments to be made even after goods have been cleared. The operation of the 2017 Act cannot go back to the Jurassic age denying an assessee relief that it would have obtained under the earlier enactment. Measures must be put in place for this purpose and till such time this is done, amendment of documents must be considered manually.”

23. Further, as noted above, except for the petitioner in Writ Petition No.4670 of 2024, the Commissioner of Customs vide order dated 4th March 2022 directed the petitioners to deposit the IGST along with interest for all the Bills of Entry for which erroneous refund was availed under Rule 96(10) of the CGST Rules, 2017 and submitted the report after making payments. Out of the 12 entities who were directed to remit the amount of IGST along with interest, in the case of two



entities, the Bills of Entry have been amended. However in the case of the petitioners, amendment to the Bills of Entry have been refused. There is no explanation coming forth from the respondents for choosing a few to allow them to amend the bills of entries and denying the same relief to others.

In view of the aforesaid discussion, I am of the view that the petitions are to succeed, and thus, allowed. Respondents are directed to amend the bills of Entry of the petitioners. The petitioner in the Writ Petition No.4670 of 2024 is directed to pay the interest, if already not paid, within a period of 15 days from today and on the payment of interest and verification of the documents of payment of IGST and interest, the Bills of Entry should also be amended. Thus, the Writ Petitions stand allowed.

Sd/- DINESH KUMAR SINGH
JUDGE

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APPENDIX OF WP(C) 5394/2024

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE COMMUNICATION DATED 14.06.2019 SENT BY THE ADDITIONAL DIRECTOR, DIRECTORATE GENERAL OF EXPORT PROMOTION TO THE SECRETARY GENERAL OF FEDERATION OF INDIAN COIR EXPORTERS ASSOCIATIONS
Exhibit P2	TRUE COPY OF THE MINUTES OF PERSONAL HEARING DATED 04.01.2022 BETWEEN THE PETITIONER AND THE 2 ND RESPONDENT
Exhibit P3	TRUE COPY OF THE NOTICE DATED 04.03.2022 ISSUED BY THE 4 TH RESPONDENT
Exhibit P4	A TRUE COPY OF THE ONE OF THE CHALLANS, HC NO. 12 DATED 07.12.2022
Exhibit P5	TRUE COPY OF THE LETTER DATED 06.12.2022 SUBMITTED BY THE PETITIONER TO THE 4 TH RESPONDENT
Exhibit P6	TRUE COPY OF THE LETTER DATED 10.01.2023 AGAIN SUBMITTED BY THE PETITIONER TO THE 4 TH RESPONDENT
Exhibit P7	TRUE COPY OF THE SHOW CAUSE NOTICE SCN NO. 11/2023-24 GST(KOZU)-ADD DATED 31.07.2023 ISSUED BY THE 2 ND RESPONDENT TO THE PETITIONER,
Exhibit P8	TRUE COPY OF THE ADDITIONAL REPLY FILED BY THE PETITIONER BEFORE THE 3 RD RESPONDENT
Exhibit P9	TRUE COPY OF THE RECORD OF PERSONAL HEARING DATED 12.10.2023 CONDUCTED BY THE 3 RD RESPONDENT
Exhibit P10	TRUE COPY OF THE PETITIONER'S REQUEST LETTER DATED 13.10.2023
Exhibit P11	TRUE COPY OF THE JUDGMENT IN WP(C) NO.34617 OF 2023 DATED 06.12.2023
Exhibit 11(a)	TRUE COPY OF THE JUDGMENT IN WP(C) NO. 35947/2023 DATED 06.12.2023
Exhibit P12	TRUE COPY OF THE LETTER DATED 30.01.2024 ISSUED BY THE 4 TH RESPONDENT



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Exhibit P13	TRUE COPY OF THE AMENDMENT CERTIFICATE DATED 16.06.2022 ISSUED TO M/S. TUFKO INTERNATIONAL BY THE 4 TH RESPONDENT
Exhibit P14	TRUE COPY OF THE AMENDMENT CERTIFICATE DATED 20.05.2022 ISSUED TO M/S. SPECTA DÃ©COR PVT. LTD. BY THE 4TH RESPONDENT
Exhibit P15	A TRUE COPY OF CIRCULAR NO. 16/2023-CUS DATED 07.06.2023



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APPENDIX OF WP(C) 6090/2024

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE COMMUNICATION DATED 14.06.2019 SENT BY THE ADDITIONAL DIRECTOR, DIRECTORATE GENERAL OF EXPORT PROMOTION SECRETARY GENERAL OF FEDERATION OF INDIAN COIR EXPORTERS ASSOCIATIONS
Exhibit P2	TRUE COPY OF THE COMMUNICATION DATED 17.11.2021 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
Exhibit P3	TRUE COPY OF THE REPLY DATED 13.12.2021 SUBMITTED BY THE PETITIONER TO PRINCIPAL ADDITIONAL DIRECTOR GENERAL, DIRECTORATE GENERAL OF GST INTELLIGENCE
Exhibit P4	TRUE COPY OF THE NOTICE DATED 04.03.2022 ISSUED BY THE 4TH RESPONDENT
Exhibit P5	TRUE COPY OF THE CHALLAN DATED 25.02.2022 EVIDENCING PAYMENT OF ENTIRE IGST OF RS. 2,42,03,799/- BY THE PETITIONER
Exhibit P6	TRUE COPY OF THE LETTER DATED 04.01.2023 SUBMITTED BY THE PETITIONER TO THE 4TH RESPONDENT
Exhibit P7	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 05.10.2023 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
Exhibit P8	TRUE COPY OF THE LETTER DATED 25.10.2023 SENT BY THE PETITIONER TO THE 2ND RESPONDENT
Exhibit P9	TRUE COPY OF THE JUDGMENT IN WP(C) NO.35947 OF 2023 DATED 06.12.2023
Exhibit P10	TRUE COPY OF THE LETTER DATED 23.01.2024 ISSUED BY THE 4TH RESPONDENT
Exhibit P11	TRUE COPY OF THE AMENDMENT CERTIFICATE DATED 16.06.2022 ISSUED TO M/S. TUFKO INTERNATIONAL BY THE 4TH RESPONDENT
Exhibit P12	TRUE COPY OF THE AMENDMENT CERTIFICATE DATED 20.05.2022 ISSUED TO M/S. SPECTA DÃ©COR PVT. LTD. BY THE 4TH RESPONDENT
Exhibit P13	A TRUE COPY OF CIRCULAR NO. 16/2023-CUS DATED 07.06.2023



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APPENDIX OF WP(C) 12195/2024

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE BILL OF ENTRY NO. 9359021 DATED 22.12.2023
Exhibit P2	RUE COPY OF THE INVOICE AT EX-FACTORY RATE DATED 07.12.2023
Exhibit P3	TRUE COPY OF THE INVOICE DATED 07.12.2023 WITH CIF VALUE
Exhibit P4	TRUE COPY OF THE REQUEST DATED 05.02.2024
Exhibit P5	TRUE COPY OF THE RECEIPT OF PAYMENT OF DIFFERENTIAL IGST VIDE CUSTOMS CHALLAN NO. HC/03 DATED 05.02.2024
Exhibit P6	TRUE COPY OF THE RECEIPT OF PAYMENT OF INTEREST ON DIFFERENTIAL IGST VIDE CUSTOMS CHALLAN NO. CM/38 DATED 05.02.2024
Exhibit P7	TRUE COPY OF THE COMMUNICATION SENT BY THE 1ST RESPONDENT DATED 13.02.2024
Exhibit P8	TRUE COPY OF THE JUDGMENT IN WP(C) 35947 OF 2023 DATED 06.12.2023
Exhibit P9	TRUE COPY OF THE JUDGMENT IN DIMENSION DATA INDIA PVT. LTD. VERSUS COMMISSIONER OF CUSTOMS [2021 (376) E.L.T. 192 (BOM.)]
Exhibit P10	TRUE COPY OF THE JUDGMENT IN IN HINDUSTAN UNILEVER LIMITED V. UNION OF INDIA (ELT 2021(377)4)
Exhibit P11	TRUE COPY OF THE JUDGMENT IN M/S. SONY INDIA PVT LTD V. UNION OF INDIA [2022 (379) ELT 588 (TELANGANA)]



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APPENDIX OF WP(C) 4670/2024

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE APPLICATION ADDRESSED TO THE 1ST AND THE 2ND RESPONDENTS BY THE PETITIONER DATED 22.12.2021
Exhibit P1(a)	.TRUE COPY OF THE APPLICATION ADDRESSED TO THE 1ST AND THE 2ND RESPONDENTS BY THE PETITIONER DATED 25.01.2022
Exhibit P1(b)	TRUE COPY OF THE APPLICATION ADDRESSED TO THE 1STRESPONDENT BY THE PETITIONER DATED 07.04.2022
Exhibit P1(c)	TRUE COPY OF THE APPLICATION ADDRESSED TO THE 1STRESPONDENT BY THE PETITIONER DATED 02.11.2022 ALONG WITH ACKNOWLEDGMENT
Exhibit P1(d)	TRUE COPY OF THE APPLICATION ADDRESSED TO THE 1STRESPONDENT BY THE PETITIONER DATED 25.11.2022ALONG WITH ACKNOWLEDGMENT DATED 25.11.2022
Exhibit P1(e)	TRUE COPY OF THE APPLICATION ADDRESSED TO THE 1STRESPONDENT BY THE PETITIONER DATED 10.02.2023 ALONG WITH ACKNOWLEDGMENT DATED 13.02.2023
Exhibit P2	TRUE COPY OF SUMMONS DATED 17.11.2021 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
Exhibit P3	TRUE COPY OF AUDIT ENQUIRY DATED 26.11.2021
Exhibit P4	TRUE COPY OF INSPECTION REPORT DATED 17.12.2021
Exhibit P5	TRUE COPY OF TR6 CHALLANS EVIDENCING THE PAYMENT ON IGST
Exhibit P6	TRUE COPY OF THE STATEMENT RECORDED ON 14.6.2023
Exhibit P7	TRUE COPY OF SHOW CAUSE NOTICE DATED 26.9.2023 ISSUED BY THE3RD RESPONDENT
Exhibit P8	TRUE COPY OF REPLY DATED 1ST DECEMBER, 2023
Exhibit P9	TRUE COPY OF ADDITIONAL SUBMISSION FILED BEFORE THE 4TH RESPONDENT DATED 30/11/2023



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Exhibit P10	TRUE COPY OF RECORD OF PERSONAL HEARING BY THE 4TH RESPONDENT ON 1.12.2023
Exhibit P11	TRUE COPY OF LETTER DATED 1.12.2023
Exhibit P12	TRUE COPY OF JUDGMENT DATED 08.12.2023 IN W.P.(C)NO.41324 OF 2023 PASSED BY THIS HON'BLE COURT
Exhibit P13	TRUE CIOPYOF JUDGMENT DATED 06.12.2023 IN W.P.(C)NO.35947 OF 2023
Exhibit P14	TRUE COPY OF ORDER DATED 30.01.2024 ISSUED BY THE 2ND RESPONDENT BEARING DIN 20240158MB000016281D