



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 1

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 15618 OF 2025

PETITIONER/S:

DHANLAXMI BANK LIMITED,
DHANLAXMI BUILDINGS, NAICKANAL, THRISSUR, REPRESENTED BY
ITS CHIEF FINANCIAL OFFICER, SMT. KAVITHA T.A., PIN -
680001

BY ADVS.
SHRI.ABRAHAM JOSEPH MARKOS
SRI.ISAAC THOMAS
SHRI.ALEXANDER JOSEPH MARKOS
SHRI.JOHN VITHAYATHIL
SRI.V.ABRAHAM MARKOS

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY THE SECRETARY, DEPARTMENT OF FINANCE,
SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001
- 2 DEPUTY COMMISSIONER (ADJUDICATION)
TAXPAYER SERVICES DIVISION, OFFICE OF THE JOINT
COMMISSIONER OF STATE TAX, STATE GOODS AND SERVICES TAX
DEPARTMENT, POOTHOLE P.O., THRISSUR, PIN - 680004
- 3 DEPUTY COMMISSIONER (INTELLIGENCE)
OFFICE OF THE DEPUTY COMMISSIONER (INTELLIGENCE),
ASRAMAM, KOLLAM, PIN - 691002

FOR R1 BY SRI. MOHAMMED RAFIQ, GOVT. PLEADER
SRI. P.R. SREEJITH, SC
SRI. P.T.DINESH SC

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 2

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 3332 OF 2025

PETITIONER/S:

SHANIMA SHARAFUDEEN,
AGED 52 YEARS
PROPRIETOR ‘M/S MENMA FOOD PRODUCTS', MEKONG,
RAMANKULANGARA, KAVANADU P.O, KOLLAM DISTRICT, AGED 52
YEARS , RESIDING AT PARAMBIL HOUSE, KUREEPUZHA WEST ,
KAVANADU PO, KOLLAM DISTRICT, PIN - 691003

BY ADVS.
SHRI.BOBBY JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, FINANCE
DEPARTMENT, RAJPATH MARG, CENTRAL SECRETARIAT, NEW
DELHI, PIN - 110001
- 2 THE DEPUTY COMMISSIONER, TPS DIVISION, KOLLAM
SGST DEPARTMENT, KOLLAM, ASRAMAM P.O., KOLLAM,, PIN -
691002
- 3 THE DEPUTY COMMISSIONER (INTELLIGENCE) IN CHARGE,
KOLLAM
O/O DEPUTY COMMISSIONER (INTELLIGENCE), SGST
DEPARTMENT, ASRAMAM P.O., KOLLAM DISTRICT, PIN - 691002
- 4 THE SUPERINTENDENT, CGST DEPARTMENT, KOTTAYAM RANGE
O/O THE ASSISTANT COMMISSIONER, CENTRAL TAX & CENTRAL



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WP(C)No.15618 OF 2025 & Con.Cases 3

EXCISE, KOLLAMDIVISION, KOLLAM DISTRICT, PIN - 691003

- 5 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX
DEPARTMENT
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002
- 6 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,
THIRUVANANTHAPURAM
P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM,, PIN - 695001
- 7 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI, PIN - 110066

SRI. P.R. SREEJITH, SC
SRI. P.T.DINESH SC

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
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CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



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WP(C)No.15618 OF 2025 & Con.Cases 4

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 4442 OF 2025

PETITIONER/S:

USHA KUMARI AMMA.K
AGED 44 YEARS
PROPRIETOR ‘M/S EURO OVERSEAS EDUCATION
CONSULTANTS', 2ND FLOOR, 17/3436, BISHOP JEROM NAGAR,
KOLLAM, RESIDING AT CHAMOTHIL HOUSE, PAMPALIL,
PERINADU, KOLLAM DISTRICT, PIN - 691601

BY ADVS.
SHRI.BOBBOY JOHN
SRI.S.AJAYGHOSH KUMAR
SHRI.VENKIDESWARAN.S
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 UNION OF INDIA
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, FINANCE
DEPARTMENT, RAJPATH MARG, CENTRAL SECRETARIAT, NEW
DELHI, PIN - 110001
- 2 THE INTELLIGENCE OFFICER, SGST DEPARTMENT, MAVELIKARA
MINI CIVIL STATION, MAVELIKARA, PIN - 691101
- 3 THE STATE TAX OFFICER, TAX PAYER SERVICE CIRCLE, SGST
DEPARTMENT, KOLLAM WEST,
SGST COMPLEX, ASRAMAM P.O., KOLLAM DISTRICT, PIN -
691002
- 4 THE ASSISTANT COMMISSIONER, INVESTIGATION BRANCH -I,
SGST DEPARTMENT, KOLLAM,



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WP(C)No.15618 OF 2025 & Con.Cases 5

ASRAMAM P.O, KOLLAM DISTRICT, PIN - 691001

- 5 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX
DEPARTMENT
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002
- 6 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,
THIRUVANANTHAPURAM
P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001
- 7 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI, PIN - 110066

BY ADVS.
SHRI.K.ARJUN VENUGOPAL, CGC
SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



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WP(C)No.15618 OF 2025 & Con.Cases 6

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 5020 OF 2025

PETITIONER/S:

ALBI KUNJUKRISHNAN NADAR,
AGED 62 YEARS
ALBI KUNJUKRISHNAN NADAR PROPRIETOR ‘VARIETY
MARBLE'S', K.P.XVII/904A, KILLI, KATTAKADA, KULATHUMMAL,
THIRUVANANTHAPURAM, RESIDING AT ANEESH NIVAS, MYLAKKARA
P.O., VTC, KALLIKAD P.O., MYLAKKARA, NEYYATTINKARA,
THIRUVANANTHAPURAM DISTRICT, PIN - 695572

BY ADVS.
SHRI.BOBBOY JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, FINANCE
DEPARTMENT, RAJPATH MARG, CENTRAL SECRETARIAT, NEW
DELHI, PIN - 110001
- 2 THE DEPUTY COMMISSIONER ADJUDICATION-II,
THIRUVANANTHAPURAM
O/O THE JOINT COMMISSIONER, TAX PAYER SERVICES, SGST
DEPARTMENT, TAX TOWER, KARAMANA, THIRUVANANTHAPURAM,
PIN - 695002
- 3 THE DEPUTY COMMISSIONER OF STATE TAX (ENFORCEMENT) ,
SGST DEPARTMENT, THIRUVANANTHAPURAM,
NEW PUBLIC OFFICE BUILDING, THIRUVANANTHAPURAM, PIN -
695033



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WP(C)No.15618 OF 2025 & Con.Cases 7

- 4 THE ASSISTANT COMMISSIONER(INTELLIGENCE), SPECIAL SQUAD NO. IV, SGST DEPARTMENT, THIRUVANANTHAPURAM 2ND FLOOR, REVENUE COM-PLEX, PUBLIC OFFICE BUILDING, OPPOSITE TO MUSEUM, VIKSHANAM P.O., THIRUVANANTHAPURAM P.O.,, PIN - 695033
- 5 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX DEPARTMENT, 9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O., THIRUVANANTHAPURAM, PIN - 695002
- 6 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE, THIRUVANANTHAPURAM P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD, THIRUVANANTHAPURAM,, PIN - 695001
- 7 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW DELHI, PIN - 110066

BY ADVS.

SMT.M.S.KIRAN, SENIOR PANEL COUNSEL
SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 5103 OF 2025

PETITIONER/S:

HONEY ROSE VARGHESE
AGED 36 YEARS
D/O. VARGHESE THOMAS, FLAT NO.8C, GREAT WATER
APARTMENT, ELANJIKAYA ROAD, ALUVA, ERNAKULAM, PIN -
683101

BY ADV SHRI.AKHIL SURESH

RESPONDENT/S:

- 1 STATE OF KERALA
, REPRESENTED BY THE SECRETARY TO THE GOVERNMENT, TAXES
DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM, PIN -
695001
- 2 THE STATE TAX OFFICER (INTELLIGENCE)
OFFICE OF THE DEPUTY COMMISSIONER (INTELLIGENCE), STATE
GOODS AND SERVICE TAX DEPARTMENT, ALAPPUZHA, PIN -
688001
- 3 THE ASSISTANT COMMISSIONER
TAXPAYER SERVICES CIRCLE, ALUVA, ERNAKULAM, PIN -
683101
- 4 THE STATE TAX OFFICER
TAXPAYER SERVICES CIRCLE, ALUVA, ERNAKULAM, PIN -
683101

FOR R1 BY SRI. MOHAMMED RAFIQ, GOVT. PLEADER
SRI. P.R. SREEJITH, SC
SRI. P.T.DINESH SC



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THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



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WP(C)No.15618 OF 2025 & Con.Cases 10

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 5604 OF 2025

PETITIONER/S:

JOHNSON DIVAKARAN,
AGED 57 YEARS
PROPRIETOR ‘VAZHIYORAKKADA, KILIMANNOOR,
THIRUVANANTHAPURAM, AGED 57 YEARS, S/O DIVAKARAN,
RESIDING AT KARTHIKA, ANANNANDANMUKKU, ADAYAMAN P.O.
THATTAHUMALA THIRUVANANTHAPURAM DISTRICT, PIN - 695614

BY ADVS.
SHRI.BOBBI JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, FINANCE
DEPARTMENT, RAJPATH MARG, CENTRAL SECRETARIAT, NEW
DELHI, PIN - 110001
- 2 THE DEPUTY COMMISSIONER OF STATE TAX, TAX PAYER SERVICE
DIVISION, KAZHAKOOTAM
SGST DEPARTMENT, KARAMANA P.O, THIRUVANANTHAPURAM
DISTRICT, PIN - 695002
- 3 THE DEPUTY COMMISSIONER (INTELLIGENCE), SGST
DEPARTMENT, KOLLAM,
THE DEPUTY COMMISSIONER (INTELLIGENCE), SGST
DEPARTMENT, KOLLAM, PIN - 691002
- 4 THE ASSISTANT COMMISSIONER(INTELLIGENCE), SPECIAL



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SQUAD NO. IV, SGST DEPARTMENT, THIRUVANANTHAPURAM
2ND FLOOR, REVENUE COM-PLEX, PUBLIC OFFICE BUILDING,
OPPOSITE TO MUSEUM, VIKSHANAM P.O., THIRUVANANTHAPURAM
P.O., PIN - 695033

5 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX
DEPARTMENT,
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002

6 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,
THIRUVANANTHAPURAM
P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM,, PIN - 695001

7 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI, PIN - 110066

BY ADV SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
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CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



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WP(C)No.15618 OF 2025 & Con.Cases 12

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 5708 OF 2025

PETITIONER/S:

M/S B.B.ASSOCIATES,
AGED 52 YEARS
14/1303-1304, KOCHUPILAMMOODU, MUNDACKAL, KOLLAM
DISTRICT, REPRESENTED BY ITS MANAGING PARTNER, BENZE
JOHN, RESIDING AT BIJU BHAVAN, VELIYAM WEST P.O,
KOTTARAKKARA, KOLLAM DISTRICT, PIN - 691540

BY ADVS.
SHRI.BOBBOY JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 UNION OF INDIA
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, FINANCE
DEPARTMENT, RAJPATH MARG, CENTRAL SECRETARIAT, NEW
DELHI,, PIN - 110001
- 2 THE DEPUTY COMMISSIONER , TAX PAYER SERVICE DIVISION,
KOLLAM
SGST DEPARTMENT, ASRAMAM P.O., KOLLAM DISTRICT,, PIN -
691002
- 3 THE DEPUTY COMMISSIONER (INTELLIGENCE) ,
SGST DEPARTMENT, KOLLAM, ASRAMAM P.O., KOLLAM, PIN -
691002
- 4 THE ASSISTANT COMMISSIONER(INTELLIGENCE) , KOLLAM
SGST DEPARTMENT, ASRAMAM P.O., KOLLAM DISTRICT, PIN -



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WP(C)No.15618 OF 2025 & Con.Cases 13

691002

- 5 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX
DEPARTMENT
, 9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002
- 6 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,
THIRUVANANTHAPURAM
P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM,, PIN - 695001
- 7 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI, PIN - 110066

BY ADV SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
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WP(C)No.15618 OF 2025 & Con.Cases 14

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 6270 OF 2025

PETITIONER/S:

MUTHURAMALINGAM,
AGED 42 YEARS
PROPRIETOR, M/S.BINS FOOD PRODUCTS, PEOPLES NAGAR-404,
JASMINE VILLA, PATTATHANAM, KOLLAM, RESIDING AT ELAIND
HOUSE, PALAYATHODU, VADAKKEVILA.P.O., KOLLAM DISTRICT,
PIN - 691010

BY ADVS.
SHRI.BOBBY JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, FINANCE
DEPARTMENT, RAJPATH MARG, CENTRAL SECRETARIAT, NEW
DELHI, PIN - 110001
- 2 THE STATE TAX OFFICER, TPS CIRCLE, KOLLAM EAST
SGST DEPARTMENT, ASRAMAM P.O. ,KOLLAM DISTRICT, PIN -
691002
- 3 THE INTELLIGENCE OFFICER, INTELLIGENCE UNIT, KOLLAM
SGST DEPARTMENT, KOLLAM, ASRAMAM.P.O., KOLLAM,, PIN -
691002
- 4 THE STATE TAX OFFICER, INVESTIGATION BRANCH-I, KOLLAM
SGST DEPARTMENT, ASRAMAM.P.O., KOLLAM, PIN - 691002



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- 5 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX
DEPARTMENT
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002
- 6 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,
THIRUVANANTHAPURAM
P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001
- 7 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI, PIN - 110066

BY ADVS.
SHRI.PRATHEESH PRABHA, CGC
SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
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WP(C)No.15618 OF 2025 & Con.Cases 16

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 6732 OF 2025

PETITIONER/S:

KANIYAMMAL CHELLADURAI
AGED 66 YEARS
PROPRIETOR, M/S.MINIKUTTY BEEDI CO., XV/217A, ADOOR,
PATHANAMTHITTA, RESIDING AT 1/57, BHARATHIYAR STREET,
KEEZHATHAMUDAIYARPURAM, MAYAMANKURICHI R.F.
TIURNELVELI, TAMIL NADU,, PIN - 627853

BY ADVS.
SHRI.BOBBOY JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 UNION OF INDIA
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, FINANCE
DEPARTMENT, RAJPATH MARG, CENTRAL SECRETARIAT, NEW
DELHI, PIN - 110001
- 2 THE DEPUTY COMMISSIONER, TAX PAYER SERVICE DIVISION,
PATHANAMTHITTA
SGST DEPARTMENT, PATHANAMTHITTA DISTRICT, PIN - 689645
- 3 THE DEPUTY COMMISSIONER (INTELLIGENCE), KOLLAM
SGST DEPARTMENT, ASRAMAM P.O., KOLLAM, PIN - 691002
- 4 THE STATE TAX OFFICER, INVESTIGATION BRANCH, KOLLAM
SGST DEPARTMENT, ASRAMAM P.O., KOLLAM DISTRICT, PIN -
691002
- 5 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX



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DEPARTMENT

**9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002**

- 6 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,
THIRUVANANTHAPURAM
P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM,, PIN - 695001**
- 7 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI, PIN - 110066**

BY ADV SHRI.P.R.SREEJITH

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
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WP(C)No.15618 OF 2025 & Con.Cases 18

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 8039 OF 2025

PETITIONER/S:

YAKOBPANDINADAR BALAKRISHNAN,
AGED 54 YEARS
PROPRIETOR, ‘M/S ONAM BEEDI COMPANY' RAMAPURAM,
ALAPPUZHA,RESIDING AT 4/1305, MAIN ROAD,VALLAM,
THIRUNELVELI,TAMIL NADU, PIN - 627809

BY ADVS.
SHRI.BOBBOY JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, FINANCE
DEPARTMENT, RAJPATH MARG, CENTRAL SECRETARIAT, NEW
DELHI, PIN - 110001
- 2 THE DEPUTY COMMISSIONER,TPS DIVISION, CHENGANNUR
SGST DEPARTMENT, MINI CIVIL
STATION,CHENGANNUR,ALAPPUZHA DISTRICT, PIN - 689121
- 3 THE DEPUTY COMMISSIONER(INTELLIGENC),KOLLAM
O/O THE DEPUTY COMMSIIONER OF STATE TAX
(INTELLIGENCE),SGST DEPARTMENT, BAPUJI NAGAR,
ASRAMAM.P.O., KOLLAM, PIN - 691002
- 4 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX
DEPARTMENT
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002



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- 5 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,
THIRUVANANTHAPURAM
P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001
- 6 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI, PIN - 110066

BY ADVS.
GOVERNMENT PLEADER
SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 20

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 8283 OF 2025

PETITIONER/S:

M.RAJAKANNU
AGED 63 YEARS
PROPRIETOR, M/S.SATHEESH BEEDI COMPANY., THAZHAMEL,
ANCHAL, KOLLAM DISTRICT, RESIDING AT DOOR NO.3/162,
MAIN ROAD, VALLOM, SENGOTTAI TALUK, TENKASI DISTRICT,
PIN - 627809

BY ADVS.
SHRI.BOBBY JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 UNION OF INDIA
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, FINANCE
DEPARTMENT, RAJPATH MARG, CENTRAL SECRETARIAT, NEW
DELHI, PIN - 110001
- 2 THE STATE TAX OFFICER, TPS CIRCLE, PUNALUR
SGST DEPARTMENT, MINI CIVIL STATION, PUNALUR, KOLLAM
DISTRICT, PIN - 691305
- 3 THE INTELLIGENCE OFFICER, INTELLIGENCE UNIT, KOLLAM
SGST DEPARTMENT, ASRAMAM P.O., KOLLAM DISTRICT, PIN -
691002
- 4 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX
DEPARTMENT
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 21

- 5 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,
THIRUVANANTHAPURAM
P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001
- 6 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI,, PIN - 110066

BY ADV SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 22

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 8585 OF 2025

PETITIONER/S:

DAVID SAMUEL JEBRADURAI
AGED 56 YEARS
WARD NO.8, BUILDING NO.254, POWER HOUSE, PALLIVASAL,
IDUKKI, KERALA, PIN - 685565

BY ADVS.
SHRI. ADITYA UNNIKRISHNAN
SMT.NIVEDITA A.KAMATH
SHRI.HARIKRISHNAN K.U.
SMT.BINISHA BABY
SHRI.ARAVIND RAJAGOPALAN MENON
SHRI.ANIL D. NAIR (SR.)

RESPONDENT/S:

- 1 THE ADDITIONAL COMMISSIONER
ANTI-EVASION, CENTRAL BOARD OF INDIRECT TAXES AND
CUSTOMS OFFICE OF THE COMMISSIONER, CENTRAL TAX AND
CENTRAL EXCISE, KOCHI COMMISSIONERATE, CENTRAL REVENUE
BUILDING I.S. PRESS ROAD, KOCHI, PIN - 682018
- 2 THE JOINT COMMISSIONER OF CENTRAL TAX AND CENTRAL
EXCISE
KOCHI COMMISSIONERATE, CENTRAL REVENUE BUILDING I.S.
PRESS ROAD, KOCHI, KERALA, PIN - 682018

BY ADV SRI.P.T.DINESH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 23

**10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 24

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 8637 OF 2025

PETITIONER/S:

KALLADA RAMAKRISHNAN SURESHKUMAR
M/S. KALLADA TOURS & TRAVELS, NEAR MASS THEATRE,
IRINJALAKKUDA, THRISSUR, PIN - 680125

BY ADVS.
SRI.P.N.DAMODARAN NAMBOODIRI
SHRI. HRITHWIK D. NAMBOOTHIRI

RESPONDENT/S:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, NEW DELHI, PIN - 110023
- 2 PRINCIPAL COMMISSIONER,
GOODS AND SERVICES TAX DEPARTMENT, COCHIN
COMMISSIONERATE, CENTRAL REVENUE BUILDING, I S PRESS
ROAD, COCHIN, PIN - 682018
- 3 ADDITIONAL COMMISSIONER,
OFFICE OF THE COMMISSIONER, CENTRAL TAX & CENTRAL
EXCISE, CENTRAL REVENUE BUILDING, I S PRESS ROAD,
COCHIN, PIN - 682018
- 4 ADDITIONAL / JOINT COMMISSIONER
OFFICE OF THE COMMISSIONER, CENTRAL TAX & CENTRAL
EXCISE, CENTRAL REVENUE BUILDING, I S PRESS ROAD,
COCHIN, PIN - 682018
- 5 SUPERINTENDENT,
ANTI EVASION UNIT,GOODS AND SERVICES TAX



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 25

DEPARTMENT, COCHIN COMMISSIONERATE, CENTRAL REVENUE
BUILDING, I S PRESS ROAD, COCHIN, PIN - 682018

BY ADV SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 26

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 8880 OF 2025

PETITIONER/S:

VANDANMEDU GREEN GOLD CARDAMOM PRODUCERS COMPANY LTD.,
171/XVIII, VGCPC BUILDING, VANDANMEDU P.O., IDUKKI
REPRESENTED BY ITS MANAGING DIRECTOR SRI.SASEENDRA
BABU. K.K., PIN - 685551

BY ADVS.
SHRI. ADITYA UNNIKRISHNAN
SMT.NIVEDITA A.KAMATH
SHRI.BIJU HARIHARAN
SMT.BINISHA BABY
SHRI.ARAVIND RAJAGOPALAN MENON
SHRI.ANIL D. NAIR (SR.)
SHRI.HARIKRISHNAN K.U.

RESPONDENT/S:

- 1 DEPUTY COMMISSIONER OF STATE TAX,
TAX PAYERS SERVICE DIVISION, OFFICE OF THE STATE GOODS
AND SERVICE TAX DEPARTMENT, IDUKKI,, PIN - 685584
- 2 DEPUTY COMMISSIONER (AUDIT) ,
STATE GST DEPARTMENT, THODUPUZHA, IDUKKI, PIN - 685584

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 27

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 8882 OF 2025

PETITIONER/S:

PRIVATE NURSING COLLEGE MANAGEMENT ASSOCIATION OF
KERALA
AGED 65 YEARS
REPRESENTED BY ITS PRESIDENT SAJI.V., REG.NO.T.1059/11,
OLIVE 2A, SFS CYBER PALM, NEAR MGM SCHOOL,
KARIMANAL.P.O., THIRUVANANTHAPURAM, PIN - 695583

BY ADVS.
SHRI.BOBBI JOHN
SRI.S.AJAYGHOSH KUMAR
SHRI.VENKIDESWARAN.S
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 UNION OF INDIA
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, FINANCE
DEPARTMENT, RAJPATH MARG, CENTRAL SECRETARIAT, NEW
DELHI, PIN - 110001
- 2 THE DEPUTY COMMISSIONER ADJUDICATION-II,
THIRUVANANTHAPURAM
OFFICE OF THE JOINT COMMISSIONER, TPS DIVISION, SGST
DEPARTMENT, , KARAMANA, THIRUVANANTHAPURAM, PIN -
695002
- 3 THE DEPUTY COMMISSIONER (INTELLIGENCE), KASARAGOD
,SGST DEPARTMENT, DEVAN ROAD, KANHANGAD, KASARAGOD, PIN
- 671315
- 4 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 28

DEPARTMENT

**9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002**

- 5 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,
THIRUVANANTHAPURAM
THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,
THIRUVANANTHAPURAM, PIN - 695001**
- 6 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI, PIN - 110066**

BY ADV SHRI.P.R.SREEJITH

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 29

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 9720 OF 2025

PETITIONER/S:

M/S. MATHRUKA PRACHARANALAYAM LTD. (JANMABHOOMI DAILY) ,
50/47A, PERANDUR ROAD, ELAMAKKARA, KOCHI, REPRESENTED BY
ITS MANAGING DIRECTOR, P. SIVADASAN. AGED 80 YEARS, PIN
- 682026

BY ADVS.
SHRI.SAGITH KUMAR V.
SMT.DEVAPRIYA S.

RESPONDENT/S:

- 1 ADDITIONAL DIRECTOR GENERAL
DIRECTORATE GENERAL OF GST INTELLIGENCE KOCHI ZONAL
UNIT, CENTRAL EXICE BHAVAN KATHIRIKADAVU, KALOOR
P.O., KOCHI, PIN - 682017
- 2 DEPUTY DIRECTOR (DGGI KOCHI ZONAL UNIT)
OFFICE OF THE ADDITIONAL DIRECTOR GENERAL KOCHI ZONAL
UNIT, CENTRAL EXICE BHAVAN KATHIRIKADAVU, KALOOR P.
O., KOCHI, PIN - 682017
- 3 THE COMMISSIONER
CENTRAL TAX & CENTRAL EXCISE, KOCHI CENTRAL BOARD OF
INDIRECT TAXES AND CUSTOMS KOCHI COMMISSIONERATE,
ERNAKULAM DIVISION 4TH FLOOR, CENTRAL EXCISE BHAVAN,
KATHRIKKADAVU, KOCHI - 17, PIN - 682017
- 4 ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, KOCHI CENTRAL BOARD OF
INDIRECT TAXES AND CUSTOMS KOCHI COMMISSIONERATE,
ERNAKULAM DIVISION 4TH FLOOR, CENTRAL EXCISE



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 30

BHAVAN,KATHRIKKADAVU, KOCHI-17, PIN - 682017

BY ADV SRI.R.HARISHANKAR

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 31

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 9965 OF 2025

PETITIONER/S:

ADVENTURE RESORTS AND CRUISES PVT LTD
BUNGLAVIL HOUSE, THOTTAPPILLY. P.O, AMBALAPUZHA,
ALAPPUZHA REPRESENTED BY ITS REGIONAL MANAGER SMT.
RENUKA DEVI. S, PIN - 668561

BY ADVS.
SHRI. ADITYA UNNIKRISHNAN
SMT.NIVEDITA A.KAMATH
SMT.BINISHA BABY
SHRI.ARAVIND RAJAGOPALAN MENON
SMT.SARITHA K.S.
SHRI.ANIL D. NAIR (SR.)

RESPONDENT/S:

- 1 UNION OF INDIA
REPRESENTED BY ITS SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI, PIN -
110001
- 2 STATE OF KERALA
REPRESENTED BY ITS SECRETARY, COMMERCIAL TAXES,
GOVERNMENT OF KERALA, THIRUVANANTHAPURAM, PIN - 695002
- 3 THE INTELLIGENCE OFFICER,
INTELLIGENCE UNIT, ALUVA, SGST DEPARTMENT, STATE GST
COMPLEX, BAZAR ROAD, MATTANCHERY, ERNAKULAM, PIN -
682002
- 4 THE STATE TAX OFFICER
TAXPAYER SERVICES CIRCLE, SGST DEPARTMENT, ALAPPUZHA



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 32

SOUTH, ALAPPUZHA, PIN - 688001
FOR R2 BY SRI. MOHAMMED RAFIQ, GOVT. PLEADER
SRI. P.R. SREEJITH, SC
SRI. P.T.DINESH SC

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 33

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 10092 OF 2025

PETITIONER/S:

ARULDHAS,
AGED 62 YEARS
S/O.MUTHUSAMY, WEST DIVISION, NAYAMAKAD ESTATE, MUNNAR
P.O, KANNAN DEVAN HILLS, IDUKKI, PIN - 685612

BY ADVS.
SHRI. ADITYA UNNIKRISHNAN
SMT.NIVEDITA A.KAMATH
SMT.BINISHA BABY
SHRI.ARAVIND RAJAGOPALAN MENON
SMT.SARITHA K.S.
SHRI.ANIL D. NAIR (SR.)

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER
ANTI-EVASION, DEPARTMENT OF REVENUE CENTRAL BOARD OF
INDIRECT TAXES AND CUSTOMS OFFICE OF THE COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, KOCHI COMMISSIONERATE,
CENTRAL REVENUE BUILDING I.S. PRESS ROAD, KOCHI, PIN -
682018
- 2 THE ASSISTANT COMMISSIONER OF CENTRAL TAX AND CENTRAL
EXCISE
IDUKKI DIVISION, K.P. VARKEYS MALL, IIND FLOOR, ROTARY
JUNCTION, THODUPUZHA, KERALA, PIN - 685584

BY ADV SRI.P.T.DINESH



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 34

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 35

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 10122 OF 2025

PETITIONER/S:

MICHEAL MARIADAS,
AGED 72 YEARS
MGP/10/1202, COLONY ROAD, MUNNAR P.O, IDUKKI, KERALA,
PIN - 685612

BY ADVS.
SHRI. ADITYA UNNIKRISHNAN
SMT.NIVEDITA A.KAMATH
SMT.BINISHA BABY
SHRI.ARAVIND RAJAGOPALAN MENON
SMT.SARITHA K.S.
SHRI.ANIL D. NAIR (SR.)

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER,
ANTI-EVASION, DEPARTMENT OF REVENUE CENTRAL BOARD OF
INDIRECT TAXES AND CUSTOMS OFFICE OF THE COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, KOCHI COMMISSIONERATE,
CENTRAL REVENUE BUILDING I.S. PRESS ROAD, KOCHI, PIN -
682018
- 2 THE ASSISTANT COMMISSIONER OF CENTRAL TAX AND CENTRAL
EXCISE
IDUKKI DIVISION, K.P. VARKEYS MALL, IIND FLOOR, ROTARY
JUNCTION, THODUPUZHA, KERALA, PIN - 685584

BY ADV SHRI.ARJUN R NAIK



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 36

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 37

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 10131 OF 2025

PETITIONER/S:

PAULKANI,
AGED 58 YEARS
AYYADURAI, MUNNAR VILLAGE, KANNIMALAI ESTATE, TOP
DIVISION, IDUKKI, PIN - 685612

BY ADVS.
SHRI. ADITYA UNNIKRISHNAN
SMT.NIVEDITA A.KAMATH
SMT.BINISHA BABY
SHRI.ARAVIND RAJAGOPALAN MENON
SMT.SARITHA K.S.
SHRI.ANIL D. NAIR (SR.)

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER,
ANTI-EVASION, DEPARTMENT OF REVENUE CENTRAL BOARD OF
INDIRECT TAXES AND CUSTOMS OFFICE OF THE COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, KOCHI COMMISSIONERATE,
CENTRAL REVENUE BUILDING I.S. PRESS ROAD, KOCHI, PIN -
682018
- 2 THE ASSISTANT COMMISSIONER OF CENTRAL TAX AND CENTRAL
EXCISE
IDUKKI DIVISION, K.P. VARKEYS MALL, IIND FLOOR, ROTARY
JUNCTION, THODUPUZHA, KERALA, PIN - 685584

BY ADV SRI.P.T.DINESH



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 38

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 39

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 10164 OF 2025

PETITIONER/S:

MUTHEMMADATHIL PARAMESWARAN SAJEEV
AGED 68 YEARS
14/723, KUNDALY, S.P.PURAM, IDUKKI, KERALA, PIN -
685617

BY ADVS.
SHRI. ADITYA UNNIKRISHNAN
SMT.NIVEDITA A.KAMATH
SMT.BINISHA BABY
SHRI.ARAVIND RAJAGOPALAN MENON
SMT.SARITHA K.S.
SHRI.ANIL D. NAIR (SR.)

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER,
ANTI-EVASION, DEPARTMENT OF REVENUE CENTRAL BOARD OF
INDIRECT TAXES AND CUSTOMS OFFICE OF THE COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, KOCHI COMMISSIONERATE,
CENTRAL REVENUE BUILDING I.S. PRESS ROAD, KOCHI, PIN -
682018
- 2 THE ASSISTANT COMMISSIONER OF CENTRAL TAX AND CENTRAL
EXCISE
IDUKKI DIVISION, K.P. VARKEYS MALL, IIND FLOOR, ROTARY
JUNCTION, THODUPUZHA, KERALA, PIN - 685584

BY ADV SRI.P.T.DINESH



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 40

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 41

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 10210 OF 2025

PETITIONER/S:

SELVI,
AGED 43 YEARS
W/O.KRISHNAN, GUNDUMALLAY ESTATE MUNNAR P.O, KANNAN
DEVAN HILLS, IDUKKI, PIN - 685612

BY ADVS.
SHRI. ADITYA UNNIKRISHNAN
SMT.NIVEDITA A.KAMATH
SMT.BINISHA BABY
SHRI.ARAVIND RAJAGOPALAN MENON
SMT.SARITHA K.S.
SHRI.ANIL D. NAIR (SR.)

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER,
ANTI-EVASION, DEPARTMENT OF REVENUE CENTRAL BOARD OF
INDIRECT TAXES AND CUSTOMS OFFICE OF THE COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, KOCHI COMMISSIONERATE,
CENTRAL REVENUE BUILDING I.S. PRESS ROAD, KOCHI, PIN -
682018
- 2 THE ASSISTANT COMMISSIONER OF CENTRAL TAX AND CENTRAL
EXCISE
IDUKKI DIVISION, K.P. VARKEYS MALL, IIND FLOOR, ROTARY
JUNCTION, THODUPUZHA, KERALA, PIN - 685584

BY ADV SHRI.ARJUN R NAIK



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 42

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 43

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 10682 OF 2025

PETITIONER/S:

M/S PATHIYOOR FARMERS SERVICE CO-OPERATIVE BANK LTD
NO.1282
1282, KAREELAKULANGARA,ALAPPUZHA DISTRICT, REPRESENTED
BY ITS MANAGING DIRECTOR, MAHALEKSHMI L, RESIDING AT
ONiyappurahu Lakshmi, Pathiyor West, Keerikadu P.O.,
ALAPPUZHA DISTRICT, PIN - 690508

BY ADVS.
SHRI.BOBby JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 UNION OF INDIA
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, FINANCE
DEPARTMENT, RAJPATH MARG, CENTRAL SECRETARIAT, NEW
DELHI, PIN - 110001
- 2 THE DEPUTY COMMISSIONER,TPS DIVISION, CHENGANNUR
SGST DEPARTMENT, 1ST FLOOR, MINI CIVIL STATION,
CHENGANNUR, ALAPPUZHA DISTRICT, PIN - 689121
- 3 THE DEPUTY COMMISSIONER (INTELLIGENCE), ALAPPUZHA
SGST DEPARTMENT, MINI CIVIL STATION, ALAPPUZHA, PIN -
688013
- 4 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX
DEPARTMENT
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 44

- 5 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,
THIRUVANANTHAPURAM
P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001
- 6 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI, PIN - 110066

BY ADV SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 45

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 10694 OF 2025

PETITIONER/S:

SABEESH IDUKKAPARAKKA
AGED 53 YEARS
PROPRIETOR AYUSH FABRICS SM ARCADE TAJ ROAD, SM STREET
KOZHIKODE, PIN - 673001

BY ADVS.
SRI.R.JAIKRISHNA
KUM.NARAYANI HARIKRISHNAN
SRI.C.S.ARUN SHANKAR
SHRI.ANISH P.
SHRI.AKHIL SHAJI

RESPONDENT/S:

- 1 UNION OF INDIA
THROUGH ITS SECRETARY (REVENUE), MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, GOVERNMENT OF INDIA, NORTH
BLOCK, NEW DELHI G.P.O., PIN - 110001
- 2 STATE OF KERALA
REPRESENTED BY ITS CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM G.P.O., THIRUVANANTHAPURAM, PIN -
695001
- 3 SUPERINTENDENT
OFFICE OF THE ASSISTANT COMMISSIONER OF AUDIT CENTRAL
TAX AND CENTRAL EXCISE, AUDIT CIRCLE 8 CENTRAL REVENUE
BUILDING MANANCHIRA, KOZHIKODE, PIN - 673001
- 4 JOINT COMMISSIONER (AUDIT)
CENTRAL TAX & CENTRAL EXCISE (AUDIT), C.R.BUILDING,



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 46

I.S.PRESS ROAD, KOCHI, PIN - 682018

5 JOINT COMMISSIONER
OFFICE OF THE COMMISSIONER CENTRAL TAX AND CENTRAL
EXCISE CENTRAL REVENUE BUILDING MANANCHIRA, KOZHIKODE,
PIN - 673001

6 COMMISSIONER
OFFICE OF THE COMMISSIONER CENTRAL TAX AND CENTRAL
EXCISE CENTRAL REVENUE BUILDING MANANCHIRA, KOZHIKODE,
PIN - 673001

BY ADV SRI.P.T.DINESH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 47

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 11251 OF 2025

PETITIONER/S:

NEW SABARI ROLLER FLOUR MILLS PVT. LTD.
HAVING ITS REGISTERED OFFICE AT KARETTE, VAMANAPURAM
P.O, THIRUVANANTHAPURAM, REPRESENTED BY ITS DIRECTOR,
JAISON LUKOSE, PIN - 695606

BY ADVS.
SHRI.AKHIL SURESH
SMT.KALLIYANI KRISHNA B.
SHRI.AMRITH M.J.
SMT.ISABELL MANOJ
SHRI.RAHUL T.

RESPONDENT/S:

- 1 JOINT COMMISSIONER OF STATE TAX
INTELLIGENCE & ENFORCEMENT, TAX TOWER, KARAMANA,
THIRUVANANTHAPURAM, PIN - 695002
- 2 THE JOINT COMMISSIONER OF STATE TAX
TAXPAYER SERVICES, STATE GOODS AND SERVICE TAX
DEPARTMENT, TAX TOWER, KARAMANA, THIRUVANANTHAPURAM,
PIN - 695002

BY ADV GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 48

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 11335 OF 2025

PETITIONER/S:

BHIMA JEWELS PVT. LTD.
DOOR NO.48/1744-D5,D6, D7 & D8, SL TOWER, PONNURUNNI
EAST, CHALIKKAVATTOM, VYTTILA P.O, ERNAKULAM, KERALA
REPRESENTED BY ITS MANAGING DIRECTOR, SRI.ABHISHEK
BHAT., PIN - 682019

BY ADVS.
SHRI. ADITYA UNNIKRISHNAN
SMT.NIVEDITA A.KAMATH
SMT.BINISHA BABY
SHRI.ARAVIND RAJAGOPALAN MENON
SMT.SARITHA K.S.
SHRI.ANIL D. NAIR (SR.)

RESPONDENT/S:

- 1 THE ASSISTANT DIRECTOR
DIRECTORATE GENERAL OF GST INTELLIGENCE OFFICE OF THE
PRINCIPAL ADDITIONAL DIRECTOR GENERAL KOCHI ZONAL UNIT,
CENTRAL EXCISE BHAVAN KATHRIKADAVU, KALOOR P.O, KOCHI,
PIN - 682017
- 2 THE ASSISTANT COMMISSIONER
OFFICE OF DEPUTY/ASSISTANT COMMISSIONER CENTRAL TAX AND
CENTRAL EXCISE, KOCHI COMMISSIONERATE, ERNAKULAM
DIVISION 4TH FLOOR, CENTRAL EXCISE BHAVAN,
KATHRIKADAVU, KOCHI, PIN - 682017

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 49

**10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 50

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 11396 OF 2025

PETITIONER/S:

CARNOUSTIE RESORTS PVT. LTD.
HAVING ITS CORPORATE OFFICE AT MARARIKULAM,
CHENNAVELICHETHY P.O, CHERTHALA, ALAPPUZHA, REPRESENTED
BY ITS AUTHORISED REPRESENTATIVE SABU ABRAHAM, PIN -
689711

BY ADVS.
SHRI.AKHIL SURESH
SMT.KALLIYANI KRISHNA B.
SHRI.AMRITH M.J.
SMT.ISABELL MANOJ
SHRI.RAHUL T.

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER
AUDIT CIRCLE III, KOTTAYAM, 3RD FLOOR, JOYEES ARCADE,
YMCA ROAD, KOTTAYAM, PIN - 686001
- 2 THE ASSISTANT COMMISSIONER (AE)
OFFICE OF COMMISSIONER OF CENTRAL TAX AND CENTRAL
EXCISE, P.B NO. 13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001
- 3 THE DEPUTY COMMISSIONER
ALAPPUZHA DIVISION, CENTRAL GST AND CENTRAL EXCISE, 2ND
FLOOR, MATHA ARCADE, NEAR YMCA BRIDGE, ALAPPUZHA, PIN -
688001



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 51

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 52

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 11516 OF 2025

PETITIONER/S:

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

BY ADVS.
SMT.K.KRISHNA
SHRI.ACHYUTH MENON
SHRI.NIRMAL KRISHNAN

RESPONDENT/S:

- 1 ASSISTANT COMMISSIONER
CENTRAL TAX & CENTRAL EXCISE, KOTTAYAM DIVISION, 4TH
FLOOR, JOYEES ARCADE, YMCA ROAD, KOTTAYAM ., PIN -
686001
- 2 UNION OF INDIA
REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF
FINANCE (DEPARTMENT OF REVENUE), NORTH BLOCK, NEW
DELHI, PIN - 110001
- 3 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
GST POLICY WING, NORTH BLOCK, NEW DELHI , REPRESENTED
BY PRINCIPAL COMMISSIONER (GST)., PIN - 110001
- 4 STATE OF KERALA
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPT.,
GOVT. SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

BY ADV SHRI.P.R.SREEJITH



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 53

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 54

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 11676 OF 2025

PETITIONER/S:

M/S. SOMA HOUSE BOATS PRIVATE LIMITED
15UA, VI/574, CHOWARA, BALARAMAPURAM. P.O,
THIRUVANANTHAPURAM REPRESENTED BY ITS DIRECTOR C.M.
JOSEPH., PIN - 695501

BY ADVS.
SHRI. ADITYA UNNIKRISHNAN
SMT.NIVEDITA A.KAMATH
SMT.BINISHA BABY
SHRI.ARAVIND RAJAGOPALAN MENON
SMT.SARITHA K.S.
SHRI.ANIL D. NAIR (SR.)

RESPONDENT/S:

- 1 UNION OF INDIA
REPRESENTED BY ITS SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI, PIN -
110001
- 2 STATE OF KERALA
REPRESENTED BY ITS SECRETARY, COMMERCIAL TAXES,
GOVERNMENT OF KERALA, THIRUVANANTHAPURAM, PIN - 695002
- 3 INTELLIGENCE OFFICER
INTELLIGENCE UNIT NO:4 SGST DEPARTMENT, 2NDFLOOR, SGST
COMPLEX, BAZAR ROAD, MATTANCHERY - ERNAKULAM., PIN -
682002
- 4 STATE TAX OFFICER
OFFICE OF THE STATE TAX OFFICER SGST DEPARTMENT, TAX



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 55

**PAYER SERVICES CIRCLE, GROUND FLOOR, NEYYATTINKARA, PIN
- 695121**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 56

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 12422 OF 2025

PETITIONER/S:

SAJU M.K.
AGED 48 YEARS
PROPRIETOR, M/S. P.C VARATHAPPAN & SONS, 3/409,
OTTUPARA, WADAKKANCHERY, THRISSUR, PIN - 680582

BY ADVS.
SMT.K.KRISHNA
SHRI.ACHYUTH MENON
SHRI.NIRMAL KRISHNAN

RESPONDENT/S:

- 1 THE STATE TAX OFFICER
TAXPAYER SERVICES CIRCLE, STATE GOODS AND SERVICES TAX
DEPARTMENT, FIRST FLOOR, GOVT. OFFICE BUILDING COMPLEX,
WADAKKANCHERY, THRISSUR, PIN - 680582
- 2 DEPUTY COMMISSIONER OF SGST
AUDIT TEAM-2, IRINJALAKUDA STATE GOODS AND SERVICES TAX
DEPARTMENT, THRISSUR, PIN - 680121

BY ADV GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 57

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 12504 OF 2025

PETITIONER/S:

JOHNSON GHEEVARGHESE OOMMEN,
AGED 60 YEARS
PROPRIETOR, ‘ST. GREGORIOUS CASHEWS' MOUNT CARMEL
HOUSE, PUTHOOR KOLLAM DISTRICT, PIN - 690507

BY ADVS.
SHRI.BOBBY JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM, PIN -
695001
- 2 THE STATE TAX OFFICER, TPS CIRCLE, KOTTARAKKARA
SGST DEPARTMENT, KOTTARAKKARA, MINI CIVIL STATION,
KOTTARAKKARA, KOLLAM DISTRICT, PIN - 691506
- 3 THE STATE TAX OFFICER, AUDIT TEAM 2, AUDIT DIVISION 1 ,
KOLLAM
TAX COMPLEX, ASRAMAM P.O,KOLLAM, PIN - 691002
- 4 THE DEPUTY COMMISSIONER OF STATE TAX, SPECIAL CIRCLE,
KOTTARAKKARA
MINI CIVIL STATION, KOTTARAKKARA, KOLLAM DISTRICT, PIN
- 691506
- 5 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 58

DEPARTMENT,
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002

- 6 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,
THIRUVANANTHAPURAM
P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM,, PIN - 695001
- 7 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI, PIN - 110066

BY ADV SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 59

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 13067 OF 2025

PETITIONER/S:

M J JOY & CO.,
CONTRACTOR, GF17/1580, MANIKKATH HOUSE, KOITHARA ROAD,
PANAMPALLY NAGAR , ERNAKULAM (REPRESENTED BY ITS
MANAGING PARTNER SRI. M J JOY), PIN - 682036

BY ADVS.
SHRI.REGHUNATHAN V.G.
SRI.P.J.ANILKUMAR (A-1768)

RESPONDENT/S:

- 1 DEPUTY COMMISSIONER,
STATE GOODS & SERVICE TAX DEPARTMENT TAX PAYER SERVICES
DIVISION ERNAKULAM SOUTH, SGST COMPLEX 3RD FLOOR
PERUMANOOR, PIN - 682015
- 2 STATE TAX OFFICER (IB) ,
STATE GOODS AND SERVICE TAX DEPARTMENT, CIVIL STATION,
KOTTAYAM, PIN - 686002
- 3 DEPUTY COMMISSIONER (INTELLIGENCE)
STATE GOODS & SERVICE TAX DEPARTMENT, CIVIL STATION,
KOTTAYAM, PIN - 686002
- 4 STATE TAX OFFICER (TPS) ,
TAX PAYER SERVICES DIVISION, ERNAKULAM SOUTH, SGST
COMPLEX 3RD FLOOR, PERUMANOOR P.O., ERNAKULAM, PIN -
682015
- 5 COMMISSIONER OF STATE GOODS & SERVICE TAX DEPARTMENT
TAX TOWER, 9TH FLOOR, KILLIPPALAM, KARAMANA-P.O,



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 60

THIRUVANANTHAPURAM, PIN - 695002

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 61

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 13261 OF 2025

PETITIONER/S:

M J JOY
AGED 65 YEARS
CONTRACTOR, GF-17/1580, MANIKKATH HOUSE, KOITHARA ROAD,
PANAMPALLY NAGAR , ERNAKULAM, PIN - 682036

BY ADVS.
SHRI.REGHUNATHAN V.G.
SRI.P.J.ANILKUMAR (A-1768)

RESPONDENT/S:

- 1 DEPUTY COMMISSIONER
STATE GOODS & SERVICE TAX DEPARTMENT TAX PAYER SERVICES
DIVISION ERNAKULAM SOUTH, SGST COMPLEX 3RD FLOOR
PERUMANOOR P.O. ERNAKULAM, PIN - 682015
- 2 STATE TAX OFFICER(IB)
STATE GOODS AND SERVICE TAX DEPARTMENT, CIVIL STATION,
KOTTAYAM, PIN - 686002
- 3 DEPUTY COMMISSIONER (INTELLIGENCE)
STATE GOODS & SERVICE TAX DEPARTMENT, CIVIL STATION,
KOTTAYAM, PIN - 686002
- 4 STATE TAX OFFICER (TPS)
TAX PAYER SERVICES DIVISION ERNAKULAM SOUTH, SGST
COMPLEX 3RD FLOOR PERUMANOOR P.O. ERNAKULAM, PIN -
682015
- 5 COMMISSIONER OF STATE GOODS & SERVICE TAX DEPARTMENT
TAX TOWER, 9TH FLOOR, KILLIPPALAM, KARAMANA-P.O,



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 62

THIRUVANANTHAPURAM, PIN - 695002

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 63

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 13290 OF 2025

PETITIONER/S:

SREELEKHA T.S,
AGED 54 YEARS
W/O. SURESH KUMAR R, 7A, SANTI SAVERA, WARRIAM ROAD,
ERNAKULAM, PIN - 682016

BY ADVS.
SHRI.AKHIL SURESH
SMT.KALLIYANI KRISHNA B.

RESPONDENT/S:

- 1 INTELLIGENCE OFFICER,
INTELLIGENCE UNIT - III, KERALA STATE GOODS AND SERVICE
TAX DEPARTMENT, ERNAKULAM, KUREIKKAL BUILDING,
EDAPPALLY, ERNAKULAM, PIN - 682024
- 2 THE STATE TAX OFFICER,
TAXPAYER SERVICES CIRCLE, ERNAKULAM CENTRAL AT THEVARA,
SGST DEPARTMENT, PERUMANOOR P.O, ERNAKULAM, PIN -
682015

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 64

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 13773 OF 2025

PETITIONER/S:

VACATION MAKERS PVT. LTD.
INDIA VACATIONS, NEHRU TROPHY FINISHING POINT,
THATTAMPALLY, ALAPPUZHA , REPRESENTED BY ITS AUTHORIZED
REPRESENTATIVE AND MANAGER VEENA M, PIN - 690532

BY ADV SHRI.AKHIL SURESH

RESPONDENT/S:

- 1 DEPUTY COMMISSIONER (INTELLIGENCE)
OFFICE OF DEPUTY COMMISSIONER(INTELLIGENCE) STATE GOODS
AND SERVICE DEPARTMENT, ALUVA, GROUND FLOOR, SGST
COMPLEX, BAZAR ROAD, MATTANCHERRY, ERNAKULAM, PIN -
682002
- 2 THE DEPUTY COMMISSIONER
TAXPAYER SERVICES DIVISION, STATE GOODS AND SERVICE
DEPARTMENT BSNL BHAVAN, ALAPPUZHA, PIN - 688001

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 65

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 13913 OF 2025

PETITIONER/S:

M/S. PICKADLY HOUSE BOAT
14/883, NEAR PUNNAMADA FINISHING POINT, AVALOOKUNU P.O,
SOUTH ARYANAD, ALAPPUZHA, KERALA REPRESENTED BY ITS
PARTNER MR.BABU VARGHESE, PIN - 688006

BY ADVS.
SHRI. ADITYA UNNIKRISHNAN
SMT.NIVEDITA A.KAMATH
SMT.BINISHA BABY
SMT.SARITHA K.S.
SHRI.ARAVIND RAJAGOPALAN MENON
SHRI.ANIL D. NAIR (SR.)

RESPONDENT/S:

- 1 UNION OF INDIA
REPRESENTED BY ITS SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI, PIN -
110001
- 2 STATE OF KERALA
REPRESENTED BY ITS SECRETARY, COMMERCIAL TAXES,
GOVERNMENT OF KERALA, THIRUVANANTHAPURAM, PIN - 695002
- 3 INTELLIGENCE OFFICER
3.INTELLIGENCE UNIT, ALUVA OFFICE OF THE DEPUTY
COMMISSIONER (INTELLIGENCE), ALUVA GROUND FLOOR, SGST
COMPLEX, BAZAR ROAD, MATTANCHERRY, PIN - 682002
- 4 STATE TAX OFFICER
4.OFFICE OF THE STATE TAX OFFICER, TAX PAYER SERVICES



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 66

**CIRCLE, SGST DEPARTMENT ALAPPUZHA NORTH, ALAPPUZHA- ,
PIN - 688001**

BY ADV SHRI.C.DINESH, CGC

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 67

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 14516 OF 2025

PETITIONER/S:

MANUJA STANY MARIA
PROPRIETRIX, M/S. SHE PHARMACY AND WELLNESS CENTRE,
5/588-N, P. O. JUNCTION TOWN PLAZA, PIRAVOM, ERNAKULAM
DISTRICT, PIN - 686664

BY ADVS.
SRI.P.N.DAMODARAN NAMBOODIRI
SHRI. HRITHWIK D. NAMBOOTHIRI

RESPONDENT/S:

- 1 STATE OF KERALA
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, PIN -
695001
- 2 STATE TAX OFFICER
O/O THE STATE TAX OFFICER, STATE GOODS AND SERVICE TAX
DEPARTMENT, MINI CIVIL STATION, MUDAVOOR P.O.,
MUVATTUPUZHA, PIN - 686669
- 3 ASSISTANT STATE TAX OFFICER
TAX PAYER SERVICES CIRCLE, STATE GOODS AND SERVICE TAX
DEPARTMENT, MINI CIVIL STATION, MUDAVOOR P.O.,
MUVATTUPUZHA, PIN - 686669
- 4 AUDIT OFFICER
O/O. THE DEPUTY COMMISSIONER, AUDIT WING, AUDIT
DIVISION-2, AUDIT TEAM-4, KAP COMPLEX, ALUVA, PIN -
683101



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 68

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 69

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 14625 OF 2025

PETITIONER/S:

THE KULASEKHARAPURAM SERVICE COOPERATIVE BANK LIMITED
REPRESENTED BY ITS SECRETARY, KATTILKADAVU POST OFFICE,
KARUNAGAPPALLY, KOLLAM DISTRICT, PIN - 690542

BY ADVS.
SRI.ARUN CHANDRAN
SHRI.D.SOMASUNDARAM
SMT.AMRITA ARUN
SHRI.HARIMOHAN
SMT.HANA KARNOLIA MADONA CYRIL
ASWATHY S MENON
SHRI.JYOTHIKUMAR R.

RESPONDENT/S:

- 1 THE DEPUTY COMMISSIONER
TAXPAYER SERVICES DIVISION, SGST DEPARTMENT,
KOTTARAKKARA, KOLLAM DISTRICT, PIN - 691506
- 2 THE DEPUTY COMMISSIONER [INTELLIGENCE]
STATE GOODS AND SERVICES TAX DEPARTMENT, FOURTH FLOOR,
MINI CIVIL STATION, ALAPPUZHA DISTRICT, PIN - 688013
- 3 THE INTELLIGENCE OFFICER
OFFICE OF THE INTELLIGENCE OFFICER, KERALA STATE GOODS
AND SERVICES TAX DEPARTMENT, GROUND FLOOR, MINI CIVIL
STATION, MAVELIKKARA, ALAPPUZHA DISTRICT, PIN - 690101

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 70

**10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 71

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 14661 OF 2025

PETITIONER/S:

THE THURAVOOR SERVICE CO OPERATIVE BANK LTD NO E69
THURAVOOR , ANGAMALLY, ERNAKULAM DISTRICT, REPRESENTED
BY ITS SECRETARY, PIN - 683572

BY ADV SHRI.K.J.MANU RAJ

RESPONDENT/S:

- 1 STATE OF KERALA
REPRESENTED BY ITS SECRETARY, COMMERCIAL TAXES ,
GOVERNMENT OF KERALA THIRUVANANTHAPURAM, KERALA, PIN -
695002
- 2 THE STATE TAX OFFICER
OFFICE OF THE STATE GOODS AND SERVICES TAX DEPARTMENT,
TAX PAYER SERVICES CIRCLE, ANGAMALLY, ERNAKULAM
DISTRICT, KERALA, PIN - 683572
- 3 THE INTELLIGENCE OFFICER
OFFICE OF THE INTELLIGENCE OFFICER 2ND FLOOR, MINI
CIVIL STATION MUVATTUPUZHA, ERNAKULAM, KERALA, PIN -
686669

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 72

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 14669 OF 2025

PETITIONER/S:

MARUTHI SUBBARAVU NIKAM
AGED 44 YEARS
PROP:MANOJ MINI JEWELLERY WORKS 1/464,1/646,
SRAMBIKKAL, PALLATHATTACOMPLEX, MULANTHURUTHY
ERNAKULAM, PIN - 682314

BY ADVS.
SHRI.REGHUNATHAN V.G.
SRI.P.J.ANILKUMAR (A-1768)
SHRI.MADHUSOODHANAN V.N.

RESPONDENT/S:

- 1 DEPUTY COMMISSIONER (ADJUDICATION-III)
O/O THE JOINT COMMISSIONER STATE GOODS & SERVICE TAX
DEPARTMENT TAX PAYER SERVICES DIVISION ERNAKULAM, SGST
COMPLEX 3RD FLOOR PERUMANOOR P.O. ERNAKULAM, PIN -
682015
- 2 DEPUTY COMMISSIONER (INTELLIGENCE),
STATE GOODS AND SERVICES TAX DEPARTMENT, KURIEKKAL
BUILDING, EDAPPALLY ERNAKULAM, PIN - 682024
- 3 STATE TAX OFFICER (TAX PAYER SERVICES)
STATE GOODS & SERVICE TAX DEPARTMENT, MINI CIVIL
STATION THRIPPUNITHURA, PIN - 682301
- 4 STATE TAX OFFICER (INTELLIGENCE)
STATE GOODS & SERVICE TAX DEPARTMENT, SQUAD NO. 5 ,SGST
COMPLEX , , PERUMANOOR P.O. ERNAKULAM, PIN - 682015



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 73

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 74

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 14757 OF 2025

PETITIONER/S:

KUTTIPARAMBAN MOHANAN ABILASH
AGED 43 YEARS
COCHIN EXPRESS (WHITELINE), NO.XVI/28, KUTTIPARAMBAN
HOUSE, NAYARANGADI, KODASSERY, CHALAKUDY, THRISSUR, PIN
- 670725

BY ADVS.
SHRI.K.N.SREEKUMARAN
SRI.P.J.ANILKUMAR (A-1768)
SHRI.LIJO VARGHESE

RESPONDENT/S:

- 1 STATE TAX OFFICER
STATE GOODS & SERVICES TAX DEPARTMENT, TAX PAYER
SERVICES CIRCLE, CHALAKUDY, PIN - 680307
- 2 INTELLIGENCE OFFICER
INTELLIGENCE UNIT-II, KALPETTA, O/O. THE DEPUTY
COMMISSIONER (INT), STATE GOODS & SERVICE TAX
DEPARTMENT, ANAPPARA BUILDING, LEO HOSPITAL ROAD,
KALPETTA, PIN - 673121

BY ADV GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 75

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 14871 OF 2025

PETITIONER/S:

M/S. IMA WELFARE & RESEARCH SOCIETY MANJERI,
IMA HOUSE, MMC XIII/666,VAYAPPARAPADI,
MANJERI,MALAPPURAM,REPRESENTED BY ITS SECRETARY, PIN -
676121

BY ADVS.
SHRI.MATHEW NEVIN THOMAS
SRI.ARUN THOMAS
SMT.KARTHIKA MARIA
SMT.VEENA RAVEENDRAN
SRI.ANIL SEBASTIAN PULICKEL
SHRI.SHINTO MATHEW ABRAHAM
SHRI.KURIAN ANTONY MATHEW
SMT.LEAH RACHEL NINAN
SHRI.KARTHIK RAJAGOPAL
SMT.APARNNA S.
SHRI.NOEL NINAN NINAN
SHRI.ARUN JOSEPH MATHEW
SHRI.ADEEN NAZAR

RESPONDENT/S:

- 1 JOINT COMMISSIONER OF CENTRAL TAX & CENTRAL EXCISE,
KOZHIKODE COMMISSIONERATE, GST BHAVAN,
MANANCHIRA,CALICUT, PIN - 673001
- 2 ADDITIONAL DIRECTOR,
DIRECTORATE GENERAL OF GST INTELLIGENCE, KOCHI ZONAL
UNIT, CENTRAL EXCISE BHAVAN, KATHRIKADAVU, KALOOR
P.O,KOCHI, PIN - 682017



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 76

3 SENIOR INTELLIGENCE OFFICER,
DIRECTORATE GENERAL OF GST INTELLIGENCE, KOZHIKODE
REGIONAL UNIT, MAHE HOUSE, PANICKER ROAD, NADAKKAVU
P.O., KOZHIKODE, PIN - 673011

BY ADV N.JAGATH, SC, DIRECTORATE OF REVENUE
INTELLIGENCE - DRI

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 77

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 14961 OF 2025

PETITIONER/S:

ANVITA BUILDERS PRIVATE LIMITED,
3, 64/5397A, CHAMMANY NEST, THAMMANAM, PULLEPADY ROAD,
NEXT SALAFI JUMA MASJID, KATHRIKADAVU, KOCHI,
ERNAKULAM, (REPRESENTED BY ANILKUMAR P G, MANAGING
DIRECTOR, PIN - 682017

BY ADVS.
SHRI.K.N.SREEKUMARAN
SRI.P.J.ANILKUMAR (A-1768)
SHRI.LIJO VARGHESE

RESPONDENT/S:

- 1 ADDITIONAL COMMISSIONER,
OFFICE OF THE PRINCIPAL COMMISSIONER CENTRAL TAX &
CENTRAL EXCISE, CENTRAL REVENUE BUILDING, I.S PRESS
ROAD, KOCHI, PIN - 682018
- 2 PRINCIPAL COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, CENTRAL REVENUE
BUILDING, I.S PRESS ROAD, KOCHI, PIN - 682018

BY ADV SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 78

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 15178 OF 2025

PETITIONER/S:

UNITAC BUILDERS AND DEVELOPERS,
52/3274 - B, UNITAC ARCADE, OPPOSITE DECATHALON,
THYKODAM, VYTILA, ERNAKULAM DISTRICT, KOCHI
REPRESENTED BY ITS MANAGING PARTNER SANTHOSH EAPEN, PIN
- 682019

BY ADV SMT.NISHA JOHN

RESPONDENT/S:

- 1 ADDITIONAL DIRECTOR DGGI, KOCHI ZONAL UNIT
CENTRAL EXCISE BHAVAN, KATHRIKADAVU, KALOOR P.O,
ERNAKULAM DISTRICT, KOCHI, PIN - 682017
- 2 THE ADDITIONAL COMMISSIONER CENTRAL TAX & CENTAL EXCISE
KOCHI COMMISSIONERATE, CR BUILDING, I.S PRESS ROAD,,
ERNAKULAM DISTRICT, KOCHI, PIN - 682018
- 3 THE PRINCIPAL COMMISSIONER CENTRAL TAX & CENTRAL EXCISE
KOCHI COMMISSIONERATE, CR BUILDING, I.S. PRESS ROAD,
ERNAKULAM DISTRICT, KOCHI, PIN - 682018

BY ADV SRI.R.HARISHANKAR

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 15357 OF 2025

PETITIONER/S:

M/S.J.M.J MODERN RICE MILL,
GSTIN 32AEFPM3680R1Z0 ARPOOKARA WEST- P.O, KOTTAYAM,
REPRESENTED BY ITS PROPRIETOR.THOMASMATHEW (REPRESENTED
BY ITS POWER OF ATTORNEY HOLDER SELVIN MATHEW, AGED
38YEARS, S/O.MATHEW THOMAS, RESIDING AT MOONUKANDATHIL
HOUSE, ARPOOKARA.P.O, KOTTAYAM), PIN - 686008

BY ADVS.
SMT.DIVYA RAVINDRAN
SHRI.K.S.HARIHARAN NAIR
SMT.G.REMADEVI
SMT.HARIMA HARIHARAN
SHRI.RAJATH R NATH
SHRI.DHEERAJ SASIDHARAN

RESPONDENT/S:

- 1 THE JOINT COMMISSIONER OF STATE TAX INTELLIGENCE &
ENFORCEMENT
SGST DEPARTMENT, 1ST FLOOR, TAX TOWERS, KARAMANA,
THIRUVANANTHAPURAM, PIN - 695002
- 2 THE JOINT COMMISSIONER OF STATE TAX TAXPAYER SERVICES,
OFFICE OF THE ADJUDICATING AUTHORITY, CIVIL STATION,
KOTTAYAM, PIN - 686002
- 3 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, PIN -
695001



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 80

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 81

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 15691 OF 2025

PETITIONER/S:

M/S.ST.MARY'S PADDY PROCESSING,
GSTIN-32AFXPM6322HIZ8 ARPOOKARA WEST, KOTTAYAM,
REPRESENTED BY ITS PROPRIETOR LILLY KUTTY MATHEW, PIN -
686008

BY ADVS.
SMT.DIVYA RAVINDRAN
SHRI.K.S.HARIHARAN NAIR
SMT.G.REMADEVI
SMT.HARIMA HARIHARAN
SHRI.RAJATH R NATH
SHRI.DHEERAJ SASIDHARAN

RESPONDENT/S:

- 1 THE JOINT COMMISSIONER OF STATE TAX INTELLIGENCE &
ENFORCEMENT,
SGST DEPARTMENT, 1ST FLOOR TAX TOWERS, KARAMANA
THIRUVANANTHAPURAM, PIN - 695002
- 2 THE JOINT COMMISSIONER OF STATE TAX,
TAXPAYER SERVICES, OFFICE OF THE ADJUDICATING
AUTHORITY, CIVIL STATION, KOTTAYAM, PIN - 686002
- 3 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 82

**10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:**



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 16352 OF 2025

PETITIONER/S:

PARELIL KOCHU SAKKEER,
AGED 51 YEARS
PROPRIETOR, HOTEL AL REEM,V1/338, NEAR NEDUMBASSERRY
POST OFFICE,KOTTAYI NEDUMBASSERRY, ERNAKULAM, PIN -
683585

BY ADVS.
SMT.K.KRISHNA
SHRI.ACHYUTH MENON
SHRI.NIRMAL KRISHNAN

RESPONDENT/S:

- 1 STATE TAX OFFICER,
INVESTIGATION BRANCH, STATE GOODS AND SERVICES TAX
DEPT, KALPETTA, WAYANAD, PIN - 673121
- 2 STATE TAX OFFICER,
STATE GOODS AND SERVICES TAX DEPT,SQUAD NO. 4,
ERNAKULAM AT EDAPPALLY, KOCHI, PIN - 682024
- 3 ASSISTANT COMMISSIONER (IB) ,
STATE GOODS AND SERVICES TAX DEPT, OFFICE OF THE DEPUTY
COMMISSIONER OF STATE TAXES (INTELLIGENCE), ANAPPARA
BUILDINGS, LEO HOSPITAL ROAD, KALPETTA, WAYANAD, PIN -
673121
- 4 DEPUTY COMMISSIONER OF STATE TAX
TAXPAYER SERVICES DIVISION,STATE GOODS AND SERVICES TAX
DEPT,3RD FLOOR, K.A.P. COMPLEX, RAILWAY STATION ROAD,
ALUVA, PIN - 683101



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 84

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 85

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 17091 OF 2025

PETITIONER/S:

M/S. MY ESTATE INFRASTRUCTURES
TC8/1293/5, THIRUMALA , THIRUVANANTHAPURAM, KERALA,
REPRESENTED BY ITS MANAGING PARTNER, PIN - 695006

BY ADVS.
SRI.KURRYAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR

RESPONDENT/S:

- 1 THE UNION OF INDIA,
REPRESENTED BY THE SECRETARY, MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE), NORTH BLOCK, NEW DELHI, PIN -
110001
- 2 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM, PIN -
695001
- 3 DEPUTY COMMISSIONER, TAX PAYERS SERVICES CIRCLE
STATE GOODS AND SERVICES TAX DEPARTMENT, POOJAPPURA,
THIRUVANANTHAPURAM, PIN - 695012
- 4 DEPUTY COMMISSIONER (AUDIT),
OFFICE OF THE DEPUTY COMMISSIONER (AUDIT), DIVISION-1,



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 86

**KAIMANAM, PAPPANAMCODE, THIRUVANANTHAPURAM, PIN -
695018**

BY ADV SHRI.VISHNU J., CGC

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 87

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 17159 OF 2025

PETITIONER/S:

M/S. P.A. CONSTRUCTIONS,
VIII/369, NEAR KALLADA REGENCY, SANTHIPURAM, THRISSUR,
REPRESENTED BY ITS PARTNER, MR. NILAS. P.A., PIN -
680668

BY ADVS.
SMTG.MINI(1748)
SHRI.A.KUMAR (SR.)
SHRI.P.J.ANILKUMAR
SRI.P.S.SREE PRASAD
SHRI.SATYAJITH K. WARRIER

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, CHALAKUDY DIVISION, 2ND
FLOOR, MAJESTIC SQUARE, NEAR CHALAKUDY POST OFFICE,
CHALAKUDY, PIN - 680307
- 2 THE ASSISTANT COMMISSIONER (AUDIT) ,
CENTRAL TAX AND CENTRAL EXCISE (AUDIT CIRCLE-6) ,
CENTRAL EXCISE AUDIT HOUSE, TOWN HALL ROAD, THRISSUR,
CHALAKUDY DIVISION,, PIN - 680020
- 3 THE COMMISSIONER OF CENTRAL TAX AND CENTRAL EXCISE,
KOCHI COMMISSIONERATE, CR BUILDING, IS PRESS ROAD,
COCHIN, PIN - 682018

BY ADV SHRI.SUVIN R.MENON, SENIOR PANEL COUNSEL



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 88

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 89

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 17167 OF 2025

PETITIONER/S:

FREE YOUR MIND SERVICES PVT. LTD.,
48/605, GHJ VJ TOWER, 2ND FLOOR, NH BYPASS, VYTTILA,
KOCHI, ERNAKULAM REPRESENTED BY ITS GENERAL MANAGER,
SMT. SUGITHA K.V., PIN - 682019

BY ADVS.
SMTG.MINI(1748)
SHRI.A.KUMAR (SR.)
SHRI.P.J.ANILKUMAR
SRI.P.S.SREE PRASAD
SHRI.SATYAJITH K. WARRIER

RESPONDENT/S:

- 1 ADDITIONAL COMMISSIONER (ANTI-EVASION) ,
CENTRAL TAX AND CENTRAL EXERCISE, KOCHI
COMMISSIONERATE, C.R. BUILDING, I.S. PRESS ROAD, KOCHI,
PIN - 682018
- 2 COMMISSIONER OF CENTRAL TAX AND CENTRAL EXCISE,
KOCHI COMMISSIONERATE, C.R. BUILDING, I.S. PRESS ROAD,
KOCHI, PIN - 682018

BY ADV SRI.R.HARISHANKAR

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 17320 OF 2025

PETITIONER/S:

- 1 M/S. ZIGMA INTERNATIONAL NETWORKING PVT. LTD,
GOPI VIHAR, T C 13/450, THAMPURANMUKKU, KUNNUKUZHY,
THIRUVANATHAPURAM, REPRESENTED BY ITS MANAGING
DIRECTOR, SRI.JAYACHANDRAKUMAR RAVINDRAN NAIR SUSEELA,
PIN - 695035
- 2 JAYACHANDRAKUMAR RAVINDRAN NAIR SUSEELA,
PROPRIETOR OF ZIGMA SOLUTIONS,T C 13/450,
THAMPURANMUKKU, KUNNUKUZHY, THIRUVANATHAPURAM, PIN -
695035

BY ADV SRI.TOMSON T.EMMANUEL

RESPONDENT/S:

- 1 ASSISTANT/DEPUTY/JOINT COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, THIRUVANANTHAPURAM
NORTH DIVISION, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001
- 2 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NEW DELHI,
REPRESENTED BY ITS UNDER SECRETARY, PIN - 110023
- 3 PRINCIPAL COMMISSIONER (GST),
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, MINISTRY
OF FINANCE, DEPARTMENT OF REVENUE, GST POLICY WING, NEW
DELHI, PIN - 110023

BY ADV SHRI.P.R.SREEJITH



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 91

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 92

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 17369 OF 2025

PETITIONER/S:

M/S. GENUINE SPICES,
XI/447H, XI/447F, KANJIRAVELIL, PAZHAMTHOTTAM P.O,
ERNAKULAM REPRESENTED BY ITS MANAGING PARTNER JENNY
VARGHESE, PIN - 683565

BY ADVS.
SMTG.MINI(1748)
SHRI.A.KUMAR (SR.)
SHRI.P.J.ANILKUMAR
SRI.P.S.SREE PRASAD
SHRI.SATYAJITH K. WARRIER

RESPONDENT/S:

- 1 JOINT COMMISSIONER (INTELLIGENCE & ENFORCEMENT)
STATE GOODS AND SERVICES DEPARTMENT, KURIEKKAL
BUILDING, EDAPALLY,ERNAKULAM, PIN - 682024
- 2 JOINT COMMISSIONER OF TAX PAYER SERVICES
STATE GOODS AND SERVICES TAX DEPARTMENT,POOTHOLE,
THRISSUR, PIN - 680004

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 93

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 17374 OF 2025

PETITIONER/S:

JENNY VARGHESE
AGED 50 YEARS
PROPRIETOR OF M/S KANJIRAVELIL TRADERS,XI/447,
KANJIRAVELIL, PAZHAMTHOTTAM P.O, ERNAKULAM, PIN -
683565

BY ADVS.
SMTG.MINI(1748)
SHRI.A.KUMAR (SR.)
SHRI.P.J.ANILKUMAR
SRI.P.S.SREE PRASAD
SHRI.SATYAJITH K. WARRIER

RESPONDENT/S:

- 1 JOINT COMMISSIONER (INTELLIGENCE & ENFORCEMENT)
STATE GOODS AND SERVICES DEPARTMENT,KURIEKKAL BUILDING,
EDAPALLY,ERNAKULAM, PIN - 682024
- 2 JOINT COMMISSIONER OF STATE TAX (TAX PAYER SERVICES)
STATE GOODS AND SERVICES TAX DEPARTMENT,POOTHOLE,
THRISSUR, PIN - 680004

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 94

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 17386 OF 2025

PETITIONER/S:

M/S ADVANCED HAIR RESTORATION INDIA PVT. LTD
14/390/D7, ERNAKULAM BYPASS, MARADU, ERNAKULAM
REPRESENTED BY ITS DIRECTOR, SHRI SHYAM SURENDRAN, PIN
- 682304

BY ADVS.
SMTG.MINI(1748)
SHRI.A.KUMAR (SR.)
SHRI.P.J.ANILKUMAR
SRI.P.S.SREE PRASAD
SHRI.SATYAJITH K. WARRIER

RESPONDENT/S:

- 1 DEPUTY COMMISSIONER OF STATE TAX (INTELLIGENCE)
STATE GOODS AND SERVICES TAX DEPARTMENT, CIVIL STATION
ANNEXE, ALAPPUZHA, PIN - 688013
- 2 DEPUTY COMMISSIONER OF STATE TAX (ADJUDICATION-2)
TAXPAYER SERVICES, STATE GST DEPARTMENT, GST COMPLEX,
THEVARA, ERNAKULAM, PIN - 682015
- 3 COMMISSIONER
STATE GOODS AND SERVICES TAX DEPARTMENT,
THIRUVANANTHAPURAM, PIN - 695004

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 95

CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 96

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 17462 OF 2025

PETITIONER/S:

CHANDRAVILASAM KUTTAN CHANDRAN,
AGED 49 YEARS
XXIX/125-1, THOTTUPARAMBIL SHOPPING COMPLEX, M C
ROAD, CHENGANACHERRY KOTTAYAM, PIN - 686101

BY ADVS.
SRI.R.SREEJITH
SHRI.PADMANATHAN K.V.

RESPONDENT/S:

- 1 DEPUTY COMMISSIONER,
TAXPAYER SERVICES DIVISION, STATE GOODS AND SERVICES TAX
DEPARTMENT, CIVIL STATION, 2 ND FLOOR, KOTTAYAM, PIN -
686002
- 2 THE DEPUTY COMMISSIONER OF STATE TAX (INTELLIGENCE),
INTELLIGENCE UNIT, KERALA STATE GOODS AND SERVICE TAX
DEPARTMENT, KOTTAYAM, PIN - 686002
- 3 THE COMMISSIONER,
STATE GOODS AND SERVICE TAX DEPARTMENT, TAX TOWER,
KARAMANA, THIRUVANAMTHAPURAM, PIN - 695002

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 97

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 17810 OF 2025

PETITIONER/S:

- 1 ACCOUNTANTS SERVICE SOCIETY,
3RD FLOOR, AJ TOWER,CATHREDAL JUNCTION,
IRINJALAKKUDA,THRISSUR, KERALA,REPRESENTED BY ITS
SECRETARY, A.R. PADMAKUMAR, PIN - 680121
- 2 A.R. PADMAKUMAR,
AGED 51 YEARS
ERAVIKAT HOUSE, SOORYA ROAD,CHETTIPARAMBU
WEST,IRINJALAKKUDA, THRISSUR, KERALA, PIN - 680121

BY ADVS.
SRI.SHERRY SAMUEL OOMMEN
SRI.SUKUMAR NAINAN OOMMEN
SMT. SNEHA MARIYA JAMES
SMT.VYDEHI P.

RESPONDENT/S:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE),NO 137, NORTH BLOCK, NEW DELHI,
PIN - 110001
- 2 STATE OF KERALA
REPRESENTED BY THE SECRETARY TO GOVERNMENT, DEPARTMENT
OF REVENUE SECRETARIAT, THIRUVANANTHAPURAM,KERALA, PIN
- 695001
- 3 ADDITIONAL COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE,KOCHI
COMMISSIONERATE,CENTRAL REVENUE BUILDING,IS PRESS ROAD,



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 98

KOCHI, PIN - 682018

- 4 ADDITIONAL COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE & CUSTOMS, KOCHI
COMMISSIONERATE, CENTRAL REVENUE BUILDING, IS PRESS
ROAD, KOCHI, PIN - 682018
- 5 SUPERINTENDENT
CENTRAL TAX AND CENTRAL EXCISE, ANTI-EVASION
UNIT, THRISSUR DIVISION, OFFICE OF THE ASSISTANT
COMMISSIONER, STATE GST DEPARTMENT, CIVIL STATION,
IRINJALAKUDA, THRISSUR, PIN - 680125
- 6 SUPERINTENDENT,
CENTRAL TAX AND CENTRAL EXCISE, ANTI-EVASION UNIT, KOCHI
COMMISSIONERATE, CENTRAL REVENUE BUILDING, IS PRESS ROAD,
KOCHI, PIN - 682018

BY ADVS.
SHRI.K.ARJUN VENUGOPAL, CGC
SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 99

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 18102 OF 2025

PETITIONER/S:

M/S. GK MEN MARKETING SERVICES LLP
41/4108-C3, KURIAN TOWER, OPPOSITE SARITHA THEATRE
COMPLEX, BANERJI ROAD, ERNAKULAM, KOCHI, REPRESENTED BY
ITS DESIGNATED PARTNER, MANOJ JACOB, PIN - 682018

BY ADVS.
SMT.SREELEKSHMI BEN
SRI.JOSE JACOB
SHRI.JAZIL DEV FERDINANTO
SMT.ANNE MARIA MATHEW
SMT.ANJALY ANN JOSEPH

RESPONDENT/S:

- 1 JOINT COMMISSIONER OF CENTRAL TAX AND CENTRAL EXCISE
OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX,
BENGALURU EAST COMMISSIONERATE, TTMC BUILDING, OLD
AIRPORT ROAD DOMALURU, BENGALURU, PIN - 560071
- 2 ADDITIONAL DIRECTOR,
DIRECTORATE GENERAL OF GST INTELLIGENCE, MUMBAI ZONAL
UNIT, N.T.C HOUSE, III FLOOR, 15, N.M.ROAD, BALLARD
ESTATE MUMBAI, PIN - 400001

BY ADV SHRI.V.GIRISHKUMAR, SC, CENTRAL BOARD OF
INDIRECT TAXES AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 100

CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 101

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 19420 OF 2025

PETITIONER/S:

VALIYA POYIL RAJEESH,
AGED 45 YEARS
NEDUNGATTUMMAL, VALIYAPOYIL, CHATHAMANGALAM, NIT CAMPUS
P.O., KOZHIKODE, PIN - 673601

BY ADVS.
SRI.R.JAIKRISHNA
KUM.NARAYANI HARIKRISHNAN
SRI.C.S.ARUN SHANKAR
SRI.T.G.MADHAVANUNNI
SHRI.GANESAN M.
SHRI.AKHIL SHAJI

RESPONDENT/S:

- 1 UNION OF INDIA,
THROUGH ITS SECRETARY (REVENUE), MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, GOVERNMENT OF INDIA, NORTH BLOCK,
NEW DELHI G.P.O, PIN - 110001
- 2 ASSISTANT COMMISSIONER,
OFFICE OF ASST./DEPUTY COMMISSIONER, CENTRAL TAX AND
CENTRAL EXCISE, KOZHIKODE URBAN DIVISION, GST BHAVAN,
MANANCHIRA, KOZHIKODE, PIN - 673001

BY ADVS.
SMT.V.GEETHA POTTI
SRI.P.T.DINESH



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 102

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 103

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 19684 OF 2025

PETITIONER/S:

ABDUL LATHEEF,
AGED 70 YEARS
AFSAL COTTAGE, TC 43/712(1), KAMALESWARAM, MANACAUD.
P.O., THIRUVANANTHAPURAM, PIN - 695009

BY ADVS.
SHRI.SABU C.J
SHRI.S.ANIL KUMAR (TRIVANDRUM)
SHRI.RAHUL A.

RESPONDENT/S:

- 1 THE SUPERINTENDENT,
CENTRAL TAX AND CENTRAL EXCISE, CENTRAL GST AND CENTRAL
EXCISE, THIRUVALLAM RANGE, THIRUVANANTHAPURAM, PIN -
695001
- 2 THE JOINT COMMISSIONER (APPEALS),
CENTRAL TAX, CENTRAL EXCISE AND CUSTOMS, I.S. PRESS
ROAD, PIN - 682018

BY ADV SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 104

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 19838 OF 2025

PETITIONER/S:

ABDUL LATHEEF,
AGED 70 YEARS
AFSAL COTTAGE, TC 43/712(1), KAMALESWARAM, MANACAUD.
P.O., THIRUVANANTHAPURAM, PIN - 695009

BY ADVS.
SHRI.SABU C.J
SHRI.S.ANIL KUMAR (TRIVANDRUM)
SHRI.RAHUL A.

RESPONDENT/S:

THE ASSISTANT COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, CENTRAL GST AND CENTRAL
EXCISE, THIRUVANANTHAPURAM SOUTH DIVISION, P.B. NO. 13,
GST BHAVAN, PRESS CLUB ROAD, THIRUVANANTHAPURAM, PIN -
695001

BY ADV SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 105

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 20034 OF 2025

PETITIONER/S:

MALLIKA SREEKUMAR,
AGED 62 YEARS
PROPRIETRIX OF WAVES HAIR, HAVING REGISTERED OFFICE AT
29/583, MANATHUNDIPARAMBU LANE, MR MORARJI DESAI
GROUND, VAZHAKKALA, KAKKANAD, ERNAKULAM, KERALA, PIN -
682030

BY ADVS.
SRI.ASWIN GOPAKUMAR
SRI.ANWIN GOPAKUMAR
SHRI.ADITYA VENUGOPALAN
SHRI.MAHESH CHANDRAN
SMT.SARANYA BABU
SMT.ANJANA A.
SHRI.ABHISHEK S.
SMT.GOPIKA B.S.
SHRI.ROHIT P.

RESPONDENT/S:

ASSISTANT COMMISSIONER OF CENTRAL TAX AND CENTRAL
EXCISE
OFFICE OF THE DEPUTY COMMISSIONER, CENTRAL TAX AND
CENTRAL EXCISE, KOCHI COMMISSIONERATE, ERNAKULAM
DIVISION, 4TH FLOOR, CENTRAL EXCISE
BHAVAN, KATHRIKKADAVU, COCHIN, PIN - 682017

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 106

CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 107

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 20140 OF 2025

PETITIONER/S:

- 1 M/S MJBR MARKETING AND FINANCIAL SERVICES PVT LTD.,
41/4108-C3, KURIAN TOWER, OPPOSITE SARITHA THEATRE
COMPLEX, BANERJI ROAD, ERNAKULAM KOCHI, REPRESENTED BY
MANOJ JACOB,DIRECTOR, PIN - 682018
- 2 MR. MANOJ JACOB,
AGED 63 YEARS
S/O C.K JACOB, DIRECTOR OF M/S MJBR MARKETING AND
FINANCIAL SERVICES PVT LTD, 41/4108-C3, KURIAN TOWER,
OPPOSITE SARITHA THEATRE COMPLEX,BANERJI ROAD,
ERNAKULAM, KOCHI - 682 018, RESIDING IN CHAKKALAYIL
HOUSE, ROSE GARDENS, A.K.G ROAD, EDAPPALLY P.O,
ERNAKULAM, PIN - 682024

BY ADVS.
SMT.SREELEKSHMI BEN
SRI.JOSE JACOB
SHRI.JAZIL DEV FERDINANTO
SMT.ANNE MARIA MATHEW
SMT.ANJALY ANN JOSEPH

RESPONDENT/S:

- 1 UNION OF INDIA,
REPRESENTED BY SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI, PIN -
110001
- 2 ADDITIONAL COMMISSIONER, CGST & CX,
OFFICE OF THE COMMISSIONER OF CGST,PALGHAR
COMMISSIONERATE,5 TH FLOOR, CENTRAL GST BHAVAN,BANDRA-



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 108

KURLA COMPLEX BANDRA (EAST), MUMBAI, PIN - 400051

3 ADDITIONAL DIRECTOR,
DIRECTORATE GENERAL OF GST INTELLIGENCE, MUMBAI ZONAL
UNIT, N.T.C HOUSE, III FLOOR, 15, N.M. ROAD, BALLARD
ESTATE, MUMBAI, PIN - 400001

4 STATE OF KERALA,
REPRESENTED BY THE SECRETARY, COMMERCIAL TAXES, GOVT.
OF KERALA, TRIVANDRUM, KERALA, PIN - 695002

BY ADV SHRI.JUSTUS S., CGC

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 109

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 20141 OF 2025

PETITIONER/S:

RAVEENDRAN RAMESH BABU,
AGED 46 YEARS
PROPRIETOR OF M/S RISUN PICTURES, TC NO.93/1832, HNRA-
68, PETTAH P.O, THIRUVANANTHAPURAM, PIN - 695024

BY ADVS.
SMTG.MINI(1748)
SHRI.A.KUMAR (SR.)
SHRI.P.J.ANILKUMAR
SRI.P.S.SREE PRASAD
SHRI.SATYAJITH K. WARRIER

RESPONDENT/S:

- 1 DEPUTY COMMISSIONER OF STATE TAX (INTELLIGENCE),
STATE GOODS AND SERVICES TAX DEPARTMENT, 5TH FLOOR, TAX
TOWERS, KARAMANA, THIRUVANANTHAPURAM, PIN - 695002
- 2 DEPUTY COMMISSIONER OF STATE TAX (ADJUDICATION-II),
STATE GOODS AND SERVICES TAX DEPARTMENT, 5TH FLOOR, TAX
TOWERS, KARAMANA, THIRUVANANTHAPURAM, PIN - 695002

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 110

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 20535 OF 2025

PETITIONER/S:

M/S MG ROLLER FLOUR MILLS,
RAMANKULANGARA, KAVANAD P.O., KOLLAM DISTRICT,
REPRESENTED BY ITS MANAGING PARTNER, ISHAQ E, PIN -
691003

BY ADVS.
SHRI.BOBBI JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM, PIN -
695001
- 2 THE DEPUTY COMMISSIONER, TPS DIVISION, SGST DEPARTMENT,
KOLLAM,
TAX COMPLEX,ASRAMAM P.O., KOLLAM, PIN - 691002
- 3 THE ASSISTANT COMMISSIONER (INVESTIGATION BRANCH-2) ,
SGST DEPARTMENT, KOLLAM,
O/O ASSISTANT COMMISSIONER (INVESTIGATION BRANCH-2) ,
ASRAMAM P.O., KOLLAM DISTRICT, PIN - 691002
- 4 THE STATE TAX OFFICER, SGST DEPARTMENT, III CIRCLE,
KOLLAM,
ASRAMAM P.O., KOLLAM DISTRICT, PIN - 691002
- 5 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 111

DEPARTMENT,
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002

- 6 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,
THIRUVANANTHAPURAM,
P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001
- 7 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI, PIN - 110066

BY ADV SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 112

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 21599 OF 2025

PETITIONER/S:

KALLADA RAMAKRISHNAN SURESHKUMAR
M/S. KALLADA TOURS & TRAVELS,14/3, KODUNGALLUR ROAD,
IRINJALAKKUDA, THRISSUR, PIN - 680121

BY ADVS.
SRI.P.N.DAMODARAN NAMBOODIRI
SHRI. HRITHWIK D. NAMBOOTHIRI
SMT.REMYA V.A.

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, PIN -
695001
- 2 JOINT COMMISSIONER,
TAX PAYER SERVICES CIRCLE, STATE GOODS AND SERVICES TAX
DEPARTMENT, GST COMMERCIAL TAX COMPLEX, KUTTIPUZHA
NAGAR, POOTHOLE, THRISSUR, PIN - 680004
- 3 AUDIT OFFICER,
TEAM - 8, AUDIT DIVISION - IV, OFFICE OF THE DEPUTY
COMMISSIONER (AUDIT), STATE GST DEPARTMENT, POOTHOLE,
THRISSUR, PIN - 680004
- 4 STATE TAX OFFICER,
O/O. STATE TAX OFFICER, TAX PAYER SERVICES CIRCLE, STATE
GOODS AND SERVICE TAX , MINI CIVIL STATION,
IRINJALAKKUDA, THRISSUR, PIN - 680125



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 113

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 114

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 23985 OF 2025

PETITIONER/S:

AKM SONS SURYA CATERING PRIVATE LIMITED
15/249, SHORANUR, PALAKKAD, REPRESENTED BY ITS DIRECTOR
SRI. SABU A.M, PIN - 679122

BY ADVS.
SHRI.K.S.HARIHARAN NAIR
SMT.G.REMADEVI
SMT.HARIMA HARIHARAN
SHRI.RAJATH R NATH
SHRI.DHEERAJ SASIDHARAN

RESPONDENT/S:

- 1 DEPUTY COMMISSIONER (INTELLIGENCE)
OFFICE OF THE DEPUTY COMMISSIONER OF STATE TAX
(INTELLIGENCE), SGST DEPT., POOTHOLE, THRISSUR, PIN -
680004
- 2 DEPUTY COMMISSIONER (ADJUDICATION)
OFFICE OF THE JOINT COMMISSIONER, TAX PAYER SERVICES,
SGST COMPLEX, PALAKKAD, PIN - 678001

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 115

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 24609 OF 2025

PETITIONER/S:

JAMES JOSEPH,
AGED 63 YEARS
PROPRIETOR, MALIEAKAL ELECTRONICS, NEAR IRON BRIDGE,
KOLLAM DISTRICT, PIN - 691001

BY ADVS.
SHRI.BOBBOY JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT,TAXES
DEPARTMENT, SECRETARIAT,THIRUVANANTHAPURAM, PIN -
695001
- 2 THE INTELLIGENCE OFFICER, INTELLIGENCE UNIT, SGST
KOLLAM,
ASRAMAM P.O., KOLLAM DISTRICT, PIN - 691002
- 3 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX
DEPARTMENT,
9TH FLOOR, TAX TOWER, KILLIPPALAM,KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002
- 4 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,
THIRUVANANTHAPURAM
P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 116

5 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI, PIN - 110066

BY ADV SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 117

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 24873 OF 2025

PETITIONER/S:

THAAL KITCHEN,
BLOCK 9, 9/861-1, CHAKKALAMOOLAYIL, INFOPARK, KAKKANAD,
ERNAKULAM, REPRESENTED BY ITS PROPRIETOR SRI. ANOOP
NASSAR, PIN - 682039

BY ADVS.
SHRI.K.S.HARIHARAN NAIR
SHRI.DHEERAJ SASIDHARAN

RESPONDENT/S:

- 1 SUPERINTENDENT,
CGST DEPT., CENTRAL EXCISE BHAVAN, KATHRIKKADAVU,
KALOOR, PIN - 682017
- 2 ASSISTANT COMMISSIONER,
ANTI EVASION, OFFICE OF THE COMMISSIONER, CENTRAL TAX
AND CENTRAL EXCISE, KOCHI COMMISSIONERATE, I.S. PRESS
ROAD, KOCHI, PIN - 682018
- 3 ASSISTANT COMMISSIONER,
CGST DEPT., KAKKANAD DIVISION, CENTRAL EXCISE BHAVAN,
KATHRIKKADAVU, KALOOR, PIN - 682017
- 4 SUPERINTENDENT (ARREAR VERTICAL)
OFFICE OF THE ASSISTANT COMMISSIONER, CENTRAL TAX AND
CENTRAL EXCISE, GST BHAWAN, KATHRIKKADAVU, KALOOR,
KOCHI, PIN - 682017

BY ADV SRI.P.T.DINESH



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 118

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 119

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 24881 OF 2025

PETITIONER/S:

SHAFEEDA C.A.,
AGED 58 YEARS
PROPRIETOR,M/S. ESHA TIMBER SUPPUMAN PADI, THEKKEDESAM,
NALLEPILLY, PALAKKAD, PIN - 678553

BY ADVS.
SMT.K.KRISHNA
SHRI.ACHYUTH MENON
SHRI.NIRMAL KRISHNAN

RESPONDENT/S:

SUPERINTENDENT,
CENTRAL TAX AND CENTRAL EXCISE, CHITTUR RANGE, C R
BUILDING, METTUPALAYAM STREET, PALAKKAD, PIN - 678001

BY ADV SRI.P.T.DINESH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 120

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 24897 OF 2025

PETITIONER/S:

M/S. HANNAH ENTERPRISES,
GROUND FLOOR, CP-III/1295A, EYYALA, BENDICHAL, THEKKIL,
KASARAGOD, REPRESENTED BY ITS PROPRIETOR SRI. ABDUL
SATHAR E. M., PIN - 671541

BY ADVS.
SHRI.K.S.HARIHARAN NAIR
SMT.G.REMADEVI
SMT.HARIMA HARIHARAN
SHRI.RAJATH R NATH
SHRI.DHEERAJ SASIDHARAN

RESPONDENT/S:

- 1 DEPUTY COMMISSIONER OF STATE TAX (INTELLIGENCE)
OFFICE OF THE DEPUTY COMMISSIONER OF STATE TAX
(INTELLIGENCE) SGST DEPT., KASARAGOD, PIN - 671121
- 2 STATE TAX OFFICER,
OFFICE OF THE STATE TAX OFFICER,SGST DEPT., MAHADEVA
COMPLEX, BEACH ROAD,NELLIKKUNNU, KASARAGOD, PIN -
671121

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 121

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 25000 OF 2025

PETITIONER/S:

M/S. PANDA LADIES HOSTEL,
AMRA-70, 4TH CROSS ROAD, NEARBY KWA WATER TANK
AUTHORITY OFFICE, AMBADIMOOLA ROAD, KAKKANAD KOCHI,
REPRESENTED BY ITS PROPRIETOR SRI. A K NAZAR, PIN -
682030

BY ADVS.
SHRI.K.S.HARIHARAN NAIR
SMT.G.REMADEVI
SMT.HARIMA HARIHARAN
SHRI.RAJATH R NATH
SHRI.DHEERAJ SASIDHARAN

RESPONDENT/S:

- 1 SUPERINTENDENT
OFFICE OF THE PRINCIPAL COMMISSIONER, CGST DEPT.,
CENTRAL TAX AND CENTRAL EXCISE, KOCHI COMMISSIONERATE,
C R BUILDINGS, I.S PRESS ROAD, KOCHI, PIN - 682018
- 2 SUPERINTENDENT
OFFICE OF THE DEPUTY/ASSISTANT COMMISSIONER OF CENTRAL
TAX AND CENTRAL EXCISE, CGST DEPT., KAKKANAD DIVISION,
CENTRAL EXCISE BHAVAN, KATRIKKADAVU, KALOOR, ERNAKULAM,
PIN - 682017

BY ADV SHRI.V.GIRISHKUMAR, SENIOR PANEL COUNSEL

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 122

**10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 123

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 25010 OF 2025

PETITIONER/S:

M/S. ATTINKARA ELECTRONICS DIVISION
VI/162, B.C.H.I, OPP. PANCHAYATH OFFICE, PANDALAM,
PATHANAMTHITTA, REPRESENTED BY ITS MANAGING PARTNER
SRI. NAVAS SAINALABUDEEN, PIN - 689501

BY ADVS.
SHRI.K.S.HARIHARAN NAIR
SMT.G.REMADEVI
SMT.HARIMA HARIHARAN
SHRI.RAJATH R NATH
SHRI.DHEERAJ SASIDHARAN

RESPONDENT/S:

- 1 INTELLIGENCE OFFICER,
OFFICE OF THE INTELLIGENCE OFFICER, INTELLIGENCE UNIT,
SGST DEPT., ASRAMOM, KOLLAM, PIN - 691002
- 2 ASSISTANT COMMISSIONER OF STATE TAX/STATE TAX OFFICER
TAXPAYER SERVICES CIRCLE, SGST DEPT., 4TH FLOOR ,
REVENUE TOWER, ADOOR, PIN - 691523

BY ADV GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 124

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 25041 OF 2025

PETITIONER/S:

M/S. SUPER MARINE,
SP I 996, SAKTHIKULANGARA, KOLLAM REPRESENTED BY ITS
MANAGING PARTNER SRI. JOHN CYRIL, PIN - 691581

BY ADVS.
SHRI.K.S.HARIHARAN NAIR
SMT.G.REMADEVI
SMT.HARIMA HARIHARAN
SHRI.RAJATH R NATH
SHRI.DHEERAJ SASIDHARAN

RESPONDENT/S:

- 1 SUPERINTENDENT,
OFFICE OF THE ASSISTANT COMMISSIONER CENTRAL TAX &
CENTRAL EXCISE, CGST DEPT., AUDIT CIRCLE-II, ST. MARY'S
BUILDING, KADAPPAKADA, KOLLAM, PIN - 691008
- 2 SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT, CENTRAL TAX & CENTRAL
EXCISE, CGST DEPT., KARUNAGAGAPPALLY RANGE, ST. MARY'S
BUILDING, KADAPPAKADA, KOLLAM, PIN - 691008
- 3 UNION OF INDIA
REPRESENTED BY ITS SECRETARY (REVENUE), MINISTRY OF
FINANCE, NORTH BLOCK, NEW DELHI, PIN - 110001

BY ADV SHRI.P.R.SREEJITH



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 125

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 126

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 25731 OF 2025

PETITIONER/S:

M/S. GEEM MARKETING SERVICES PRIVATE LIMITED
41/4108-C3, KURIAN TOWER, OPPOSITE SARITHA THEATRE
COMPLEX, BANERJI ROAD, ERNAKULAM, KOCHI REPRESENTED BY
MANOJ JACOB AUTHORISED SIGNATORY, PIN - 682018

BY ADVS.
SMT.SREELEKSHMI BEN
SRI.JOSE JACOB
SHRI.JAZIL DEV FERDINANTO
SMT.ANNE MARIA MATHEW
SMT.ANJALY ANN JOSEPH

RESPONDENT/S:

- 1 JOINT COMMISSIONER OF CENTRAL TAX AND CENTRAL EXCISE
OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX,
BENGALURU EAST COMMISSIONERATE, TTMC BUILDING, OLD
AIRPORT ROAD DOMALURU, BENGALURU, PIN - 560071
- 2 ADDITIONAL DIRECTOR,
DIRECTORATE GENERAL OF GST INTELLIGENCE, MUMBAI ZONAL
UNIT, N.T.C HOUSE, III FLOOR, 15, N.M. ROAD, BALLARD
ESTATE, MUMBAI, PIN - 400001
- 3 UNION OF INDIA,
REPRESENTED BY SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI, PIN -
110001
- 4 STATE OF KERALA,
REPRESENTED BY THE SECRETARY COMMERCIAL TAXES, GOVT. OF



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 127

KERALA, TRIVANDRUM, KERALA, PIN - 695002

5 JOINT COMMISSIONER,
KOCHI, TAXPAYER SERVICES CIRCLE, C.R. BUILDING, I S PRESS
ROAD, ERNAKULAM, PIN - 682018

BY ADVS.
SHRI. P. R. SREEJITH
SHRI. JAYAKRISHNAN P. R., CGC

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 128

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 25872 OF 2025

PETITIONER/S:

M/S QUILON HOTEL AND RESORTS,
BUILDING NO.863 , BEACH ROAD, PALLITHOTTAM, KOLLAM -6
REPRESENTED BY IT'S MANAGING DIRECTOR, K. SREEKUMAR,
RESIDING AT PUTHENVEEDU, ADICHANELLOOR P.O., KOLLAM
DISTRICT, PIN - 691573

BY ADVS.
SHRI.BOBBI JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM, PIN -
695001
- 2 THE DEPUTY COMMISSIONER (INTELLIGENCE),
O/O THE DEPUTY COMMISSIONER (I), SGST KOLLAM, ASRAMAM
P.O., KOLLAM DISTRICT, PIN - 691002
- 3 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX
DEPARTMENT,
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002
- 4 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,
THIRUVANANTHAPURAM,
P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 129

5 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI, PIN - 110066

BY ADV SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 130

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 26003 OF 2025

PETITIONER/S:

UVAISEMATTATHIL KUNJU MUHAMMED
AGED 34 YEARS
PROPRIETOR, FRIENDS MOBILE, ODAKKALI, THRIKKARIYOOR-PO,
ERNAKULAM, PIN - 686692

BY ADVS.
SHRI.K.N.SREEKUMARAN
SRI.P.J.ANILKUMAR (A-1768)
SHRI.LIJO VARGHESE

RESPONDENT/S:

- 1 SUPERINTENDENT OF CENTRAL TAX,
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX & CENTRAL
EXCISE, KOTHAMANGALAM RANGE, K.P.C TOWERS, T.B JUNCTION,
MUVATTUPUZHA, PIN - 686661
- 2 SUPERINTENDENT,
CIRCLE V, PERUMBAVOOR, OFFICE OF THE ASSISTANT
COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE (AUDIT)
CIRCLE - V, CENTRAL EXCISE BHAVAN, KATHRIKKADAVU, KOCHI,
PIN - 682017
- 3 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY ITS CHAIRMAN, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI, PIN -
110001
- 4 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY, DEPARTMENT OF
REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 131

BLOCK, NEW DELHI, PIN - 110001

5 STATE OF KERALA,
REPRESENTED BY THE ADDITIONAL CHIEF SECRETARY
(TAXES), GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, PIN
- 695001

BY ADV SRI.R.HARISHANKAR

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 132

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 26016 OF 2025

PETITIONER/S:

M/S. KNZ MARKETING SERVICES,
41/4108-C3, KURIAN TOWER, OPPOSITE SARITHA THEATRE
COMPLEX, BANERJI ROAD, ERNAKULAM KOCHI, REPRESENTED BY
MANOJ JACOB AUTHORIZED SIGNATORY, PIN - 682018

BY ADVS.
SMT.SREELEKSHMI BEN
SRI.JOSE JACOB
SHRI.JAZIL DEV FERDINANTO
SMT.ANNE MARIA MATHEW
SMT.ANJALY ANN JOSEPH

RESPONDENT/S:

- 1 ADDITIONAL COMMISSIONER, CGST & CX
OFFICE OF THE COMMISSIONER OF CGST, PALGHAR
COMMISSIONERATE, 5TH FLOOR, CENTRAL GST BHAVAN,BANDRA-
KURLA COMPLEX BANDRA (EAST), MUMBAI, PIN - 400051
- 2 ADDITIONAL DIRECTOR,
DIRECTORATE GENERAL OF GST INTELLIGENCE,MUMBAI ZONAL
UNIT,N.T.C HOUSE, III FLOOR,15, N.M.ROAD, BALLARD
ESTATE MUMBAI, PIN - 400001
- 3 UNION OF INDIA,
REPRESENTED BY SECRETARY,MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE,NORTH BLOCK, NEW DELHI, PIN -
110001
- 4 STATE OF KERALA,
REPRESENTED BY THE SECRETARY, COMMERCIAL TAXES, GOVT.



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 133

OF KERALA, TRIVANDRUM, KERALA, PIN - 695002

5 ADDITIONAL COMMISSIONER,
TAXPAYER SERVICES CIRCLE,C.R.BUILDING,I S PRESS ROAD,
ERNAKULAM,ERNAKULAM NORTH, PIN - 682018

BY ADVS.
SHRI.SUVIN R.MENON, SENIOR PANEL COUNSEL
SRI.R.PREM SANKAR

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 134

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 26039 OF 2025

PETITIONER/S:

M/S. NEW BENZ AUTOMOBILES,
KM CXIII-798A, NEW BENZ TOWER, NEAR PALLIPURATHUKAVU,
KODIMATHA, KOTTAYAM, KERALA REPRESENTED BY ITS PARTNER
SRI DEEPU K.C., PIN - 686001

BY ADVS.
SHRI.K.S.HARIHARAN NAIR
SMT.SINDHU M.
SMT.HARIMA HARIHARAN
SHRI.RAJATH R NATH
SMT.MARIA ANCY V.J.
SHRI.ABHIJITH HARINDRAN

RESPONDENT/S:

- 1 JOINT COMMISSIONER OF STATE TAX (INTELLIGENCE & ENFORCEMENT) ,
KERALA STATE GOODS & SERVICES TAX DEPARTMENT, TAX
TOWERS, 1ST FLOOR, KARAMANA P.O., THIRUVANANTHAPURAM,
PIN - 695002
- 2 INTELLIGENCE OFFICER,
INTELLIGENCE UNIT, OFFICE OF THE INTELLIGENCE OFFICER,
KERALA STATE GST DEPARTMENT, KOTTAYAM, PIN - 686002
- 3 INTELLIGENCE OFFICER,
INTELLIGENCE UNIT, OFFICE OF THE INTELLIGENCE OFFICER,
KERALA STATE GST DEPARTMENT, ERNAKULAM, PIN - 682024
- 4 SENIOR ENFORCEMENT OFFICER,
ENFORCEMENT SQUAD 1, KERALA STATE GST DEPARTMENT,



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 135

PERUMANOOR, ERNAKULAM, PIN - 682015

5 JOINT COMMISSIONER,
TAX PAYER SERVICES KERALA STATE GST DEPARTMENT, CIVIL
STATION, KOTTAYAM, PIN - 686002

6 COMMISSIONER,
OFFICE OF THE COMMISSIONER OF THE STATE GOODS AND
SERVICES TAX DEPARTMENT, TAX TOWERS, KARAMANA,
THIRUVANANTHAPURAM, PIN - 695002

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 136

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 26108 OF 2025

PETITIONER/S:

M/S. BLITZ ACADEMY PRIVATE LIMITED,
AGED 41 YEARS
GSTIN:32AAHCB0381M1ZQ, 41/25530D1, NORTH RAILWAY
STATION ROAD, ERNAKULAM, KERALA, REPRESENTED BY FAZAL
RAHIMAN, DIRECTOR OF M/S. BLITZ ACADEMY PRIVATE
LIMITED; RESIDING AT FLAT NO. 4C PURVA OCEANA, ABRAHAM
MADAMAKKAL ROAD, HIGH COURT, MARINE DRIVE, SHANMUGHAM
ROAD, ERNAKULAM, KERALA., PIN - 682031

BY ADVS.
SMT.SINDHU M.
SHRI.K.S.HARIHARAN NAIR
SMT.MARIA ANCY V.J.
SHRI.ABHIJITH HARINDRAN

RESPONDENT/S:

THE ADDITIONAL COMMISSIONER,
OFFICE OF THE COMMISSIONER, CENTRAL GST AND CENTRAL
EXCISE, CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
KOCHI COMMISSIONERATE, C.R BUILDING, I. S PRESS ROAD,
KOCHI, PIN - 682018

BY ADV SRI.P.T.DINESH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 137

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 26162 OF 2025

PETITIONER/S:

M/S PULLOLIL GRANITES,
91, MALLAPPALLY EAST P.O,MALLAPPALLY,
PATHANAMTHITTA,REPRESENTED BY ITS MANAGING PARTNER SRI:
REJI.P.JOSEPH, PIN - 689584

BY ADVS.
SRI.R.SREEJITH
SHRI.PADMANATHAN K.V.

RESPONDENT/S:

- 1 STATE TAX OFFICER,
INTELLIGENCE UNIT, STATE GOODS AND SERVICES TAX
DEPARTMENT,2ND FLOOR, FINANCIAL COMPLEX, MINI CIVIL
STATION,PATHANAMTHITTA, PIN - 689645
- 2 THE STATE TAX OFFICER,
TAX PAYER SERVICES DIVISION,KERALA STATE GOODS AND
SERVICE TAX DEPARTMENT, MINI CIVIL STATION THIRUVALLA,
PIN - 689101
- 3 THE COMMISSIONER,
STATE GOODS AND SERVICE TAX DEPARTMENT,TAX TOWER,
KARAMANA,THIRUVANAMTHAPURAM, PIN - 695002

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 138

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 26236 OF 2025

PETITIONER/S:

ABDUL RAHIM MEERASAHIB,
AGED 59 YEARS
PROPRIETOR, EZHUTHANIYIL TEA STORES, KERALAPURAM,
KOLLAM, PIN - 691014

BY ADVS.
SRI.V.DEVANANDA NARASIMHAM
SMT.SHEEJA D.K.
SRI.P.H.RIYAS

RESPONDENT/S:

- 1 THE DEPUTY COMMISSIONER,
TAX PAYER SERVICES DIVISION, KSGST DEPARTMENT, TAX
COMPLEX, ASRAMAM, KOLLAM, PIN - 691002
- 2 THE DEPUTY COMMISSIONER (INTELLIGENCE)
KSGST DEPARTMENT, TAX COMPLEX, ASRAMOM, KOLLAM, PIN -
691002
- 3 THE SECRETARY
TAXES DEPARTMENT, SECRETARIATE, THIRUVANANTHAPURAM, PIN
- 695001
- 4 THE SECRETARY,
UNION OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF
REVENUE, NEW DELHI, PIN - 110023

BY ADV SHRI.ACHUTH KRISHNAN R., CGC



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 139

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 140

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 26303 OF 2025

PETITIONER/S:

M/S. SEAGOT PROJECTS AND REALTORS PVT. LTD.
1/271-A1, BIBLE LAND POST, ADHIKARIPPADY,
PADINJARETHARA ROAD, POZHUTHANA, WAYANAD, PIN - 673575

BY ADVS.
SHRI.K.S.HARIHARAN NAIR
SMT.SINDHU M.
SMT.HARIMA HARIHARAN
SHRI.RAJATH R NATH
SMT.MARIA ANCY V.J.
SHRI.ABHIJITH HARINDRAN

RESPONDENT/S:

- 1 INTELLIGENCE OFFICER,
INTELLIGENCE UNIT 2, OFFICE OF THE DEPUTY COMMISSIONER
(INTELLIGENCE), STATE GST DEPARTMENT, ANAPPARA
BUILDING, LEO HOSPITAL ROAD, KALPETTA, WAYANAD, PIN -
673121
- 2 STATE TAX OFFICER
OFFICE OF THE STATE TAX OFFICER, TAX PAYER SERVICES
CIRCLE, SURYA COMPLEX, KALPETTA, WAYANAD, PIN - 673121

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 141

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 26649 OF 2025

PETITIONER/S:

SIYAD HAMSA,
AGED 54 YEARS
S/O. HAMSA, HAMSA TRADERS, XX/174, NORTH OF VELLAKINAR,
NEW BAZAR, ALAPPUZHA, PIN - 688002

BY ADVS.
SRI.V.DEVANANDA NARASIMHAM
SMT.ASHA K.SHENOY
SMT.SHEEJA D.K.
SRI.D.VENUGOPAL

RESPONDENT/S:

- 1 THE DEPUTY COMMISSIONER,
TAX PAYER SERVICES DIVISION, KSGST DEPARTMENT, BSNL
BHAVAN, HEAD POST OFFICE ROAD, ALAPPUZHA, PIN - 688001
- 2 THE DEPUTY COMMISSIONER -ENFORCEMENT
KSGST DEPARTMENT, NEW PUBLIC OFFICE BUILDINGS, C BLOCK,
OPPOSIT OF MUSEUM, THIRUVANANTHAPURAM., PIN - 695033
- 3 THE SECRETARY
TAXES DEPARTMENT, SECRETARIATE, THIRUVANANTHAPURAM, PIN
- 695001
- 4 THE SECRETARY,
UNION OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF
REVENUE, NEW DELHI, PIN - 110023

BY ADV SMT.GAYATHRI KRISHNAN



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 142

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 143

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 26832 OF 2025

PETITIONER/S:

ATTINKARA ELECTRONICS,
REPRESENTED BY ITS MANAGING PARTNER, NAUSHAD
SAINULABDEEN IX-122/123/124, CHENGANNUR, M.C. ROAD,
ALAPPUZHA, PIN - 689121

BY ADVS.
SHRI.K.N.SREEKUMARAN
SRI.P.J.ANILKUMAR (A-1768)
SHRI.LIJO VARGHESE

RESPONDENT/S:

- 1 INTELLIGENCE OFFICER,
STATE GOODS & SERVICE TAX DEPARTMENT, INTELLIGENCE
UNIT, ASRAMAM, KOLLAM, PIN - 691002
- 2 STATE OF KERALA,
REPRESENTED BY THE ADDITIONAL CHIEF SECRETARY (TAXES),
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, PIN -
695001

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 144

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 26876 OF 2025

PETITIONER/S:

ALI AKBAR MURIKKANCHERY,
AGED 25 YEARS
PROPRIETOR, KERALA SPICES, 10/510C, PANAMARAM, WAYANAD,
PIN - 670721

BY ADV SHRI.S.ARUN RAJ

RESPONDENT/S:

- 1 INTELLIGENCE OFFICER,
INTELLIGENCE UNIT-II, OFFICE OF THE DEPUTY COMMISSIONER
(INTELLIGENCE), STATE GOODS AND SERVICES TAX
DEPARTMENT, 4TH FLOOR, GST COMPLEX, KOTTARAM ROAD,
JAWAHAR NAGAR COLONY, ERANHIPALAM POST, KOZHIKODE, PIN
- 673006
- 2 DEPUTY COMMISSIONER OF STATE TAXES
TAXPAYER SERVICES DIVISION, WAYANAD STATE GST
DEPARTMENT, ANAPPARA BUILDING, NEAR LEO HOSPITAL
JUNCTION, KALPETTA, PIN - 673121

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 145

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 26886 OF 2025

PETITIONER/S:

THE GREAT INDIA HOLIDAYS PVT. LTD.,
M/S. TEA VALLEY RESORTS, POTHAMEDU, MUNNAR, IDUKKI,
REPRESENTED BY ITS MANAGING DIRECTOR, MR. C.A. SALIM,
PIN - 685612

BY ADVS.
SHRI.ABRAHAM JOSEPH MARKOS
SRI.V.ABRAHAM MARKOS
SRI.ISAAC THOMAS
SRI.P.G.CHANDAPILLAI ABRAHAM
SHRI.ALEXANDER JOSEPH MARKOS
SHRI.JOHN VITHAYATHIL

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY THE SECRETARY, DEPARTMENT OF FINANCE,
SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001
- 2 THE STATE TAX OFFICER,
TAX PAYABLE SERVICES CIRCLE, STATE GST
DEPARTMENT, ADIMALI, IDUKKI DISTRICT, PIN - 685561
- 3 THE INTELLIGENCE OFFICER,
OTTAPPALAM, STATE GST DEPARTMENT, STATE GST
COMPLEX, PALAKKAD, PIN - 678001

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 146

CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 147

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 26947 OF 2025

PETITIONER/S:

MUHAMMED ASHRAF MURIKKANCHERY
AGED 23 YEARS
PROPRIETOR, MURIKKANCHERY TRADERS, PP 10/510B,
MURIKKANCHERY BUILDING, VADOCHAL, PANAMARAM, WAYANAD,
PIN - 670721

BY ADV SHRI.S.ARUN RAJ

RESPONDENT/S:

- 1 THE DEPUTY COMMISSIONER (INTELLIGENCE)
OFFICE OF THE DEPUTY COMMISSIONER (INTELLIGENCE), STATE
GOODS AND SERVICES TAX DEPARTMENT, 4TH FLOOR, GST
COMPLEX, KOTTARAM ROAD, JAWAHAR NAGAR COLONY,
ERANHIPALAM POST, KOZHIKODE, PIN - 673006
- 2 DEPUTY COMMISSIONER OF STATE TAXES
TAXPAYER SERVICES DIVISION, WAYANAD STATE GST
DEPARTMENT, ANAPPARA BUILDING, NEAR LEO HOSPITAL
JUNCTION, KALPETTA, PIN - 673121

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 148

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 27192 OF 2025

PETITIONER/S:

M/S BRD CAR WORLD LIMITED,
N.H. BYPASS, BRD COMPLEX, KONIKKARA P.O,
THRISSUR, REPRESENTED BY ITS CEO AND MANAGING DIRECTOR,
JIJIN.C. SURENDRAN, PIN - 680306

BY ADVS.
SMTG.MINI(1748)
SHRI.A.KUMAR (SR.)
SHRI.P.J.ANILKUMAR
SRI.P.S.SREE PRASAD
SHRI.SATYAJITH K. WARRIER

RESPONDENT/S:

- 1 DEPUTY COMMISSIONER,
AUDIT DIVISION-II, TEAM 3, STATE GOODS AND SERVICES TAX
DEPARTMENT, SECOND FLOOR, SGST COMPLEX, POOTHOLE,
THRISSUR, PIN - 680004
- 2 DEPUTY COMMISSIONER,
TAXPAYER SERVICES DIVISION, STATE GOODS AND SERVICES TAX
DEPARTMENT, SECOND FLOOR, SGST COMPLEX, POOTHOLE,
THRISSUR, PIN - 680004
- 3 COMMISSIONER,
STATE GOODS AND SERVICES TAX DEPARTMENT, TAX TOWER,
KILLIPALAM, KARAMANA P.O, THIRUVANANTHAPURAM, PIN -
695002



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 149

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 150

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 27303 OF 2025

PETITIONER/S:

CSB BANK LTD.,
REPRESENTED BY ITS AUTHORISED SIGNATORY MR. LAXMIKANT
SHARMA, CSB BHAVAN, ST. MARY'S COLLEGE ROAD, THRISSUR,
KERALA, PIN - 680020

BY ADVS.
SRI.KARTHIK S. NAIR
SHRI.R.RAGHAVAN

RESPONDENT/S:

- 1 JOINT DIRECTOR,
DIRECTORATE GENERAL OF GST INTELLIGENCE, KOCHI ZONAL
UNIT, CENTRAL EXCISE BHAVAN, KATHRIKADAVU, KALOOR,
KOCHI, PIN - 682017
- 2 JOINT COMMISSIONER OF CENTRAL TAX AND CENTRAL EXCISE
THIRUVANANTHAPURAM COMMISSIONERATE, GST BHAVAN, PRESS
CLUB ROAD, STATUE, THIRUVANANTHAPURAM KERALA, PIN -
695001
- 3 JOINT COMMISSIONER OF CENTRAL TAX
GST COMMISSIONERATE, BENGALURU EAST, 4TH FLOOR, BMTC
BUILDING, H.A.L. AIRPORT ROAD, DOMLUR, BENGALURU
KARNATAKA, PIN - 560071

BY ADVS.
SRI.P.T.DINESH
SHRI.P.R.SREEJITH



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 151

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 152

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 27627 OF 2025

PETITIONER/S:

ANEEZ I,
AGED 42 YEARS
PROPRIETOR ‘M/S MANGALYA MOBILES' THAJ TOWER,
LINK ROAD, KAYAMKULAM, ALAPPUZHA DISTRICT, PIN - 690502

BY ADVS.
SHRI.BOBBY JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, FINANCE
DEPARTMENT, RAJPATH MARG, CENTRAL SECRETARIAT, NEW
DELHI, PIN - 110001
- 2 THE SUPERINTENDENT, CENTRAL TAX & CENTRAL EXCISE,
KAYAMKULAM RANGE
BSNL TELEPHONE EXCHANGE, KAYAMKULAM, ALAPPUZHA
DISTRICT, PIN - 690502
- 3 THE ASSISTANT COMMISSIONER, CT&CE AUDIT CIRCLE III,
KOTTAYAM
4TH FLOOR, JOYCES ARCADE, YMCA ROAD, KOTTAYAM, PIN -
686001
- 4 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,
THIRUVANANTHAPURAM
P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 153

- 5 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI, PIN - 110066
- 6 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX
DEPARTMENT
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002

BY ADVS.
SHRI.VINOD KUMAR.C, CGC
SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 154

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 27628 OF 2025

PETITIONER/S:

V. J. RAJAMMA,
AGED 80 YEARS
WIFE AND LEGAL HEIR OF LATE SRI. SUKUMARAN GABRIEL, TC
11/915, NALANDA, NANDANCODE, KOWDIAR,
THIRUVANANTHAPURAM, PIN - 695003

BY ADVS.
SHRI.K.S.HARIHARAN NAIR
SMT.G.REMADEVI
SMT.HARIMA HARIHARAN
SHRI.RAJATH R NATH
SHRI.DHEERAJ SASIDHARAN

RESPONDENT/S:

- 1 ADDITIONAL COMMISSIONER,
OFFICE OF THE COMMISSIONER, CENTRAL GST & CENTRAL
EXCISE, P.B NO. 13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001

- 2 JOINT COMMISSIONER,
OFFICE OF THE COMMISSIONER, CENTRAL GST & CENTRAL
EXCISE, P.B NO. 13, GST BHAVAN, PRESS CLUB
ROAD, THIRUVANANTHAPURAM, PIN - 695001

BY ADV SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 155

CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 156

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 27670 OF 2025

PETITIONER/S:

M/S. POOVARANY SERVICE CO-OPERATIVE BANK LTD.
VIII/335, POOVARANY BANK BUILDINGS, PP ROAD, POOVARANY,
MEENACHIL, KOTTAYAM, REPRESENTED BY ITS SECRETARY SRI.
BIJOY THOMAS, PIN - 686577

BY ADVS.
SHRI.K.S.HARIHARAN NAIR
SMT.G.REMADEVI
SMT.HARIMA HARIHARAN
SHRI.RAJATH R NATH
SHRI.SHAJIMON THOMAS
SHRI.DHEERAJ SASIDHARAN

RESPONDENT/S:

- 1 ASSISTANT COMMISSIONER,
OFFICE OF THE ASSISTANT COMMISSIONER,CENTRAL TAX AND
CENTRAL EXCISE (AUDIT), AUDIT CIRCLE II, ST. MARY'S
BUILDING, KADAPPAKKADA, KOLLAM, PIN - 691008
- 2 DEPUTY/ASSISTANT COMMISSIONER
DEPUTY/ASSISTANT COMMISSIONER, OFFICE OF THE
DEPUTY/ASSISTANT COMMISSIONER OF CENTRAL TAXES AND
CENTRAL EXCISE, KOTTAYAM DIVISION, KOTTAYAM, PIN -
686001

BY ADV SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 157

**10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 158

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 27855 OF 2025

PETITIONER/S:

M/S. EQUINOX,
ASWATHY BUILDING, SAKTHIKULANGARA P.O., KOLLAM
DISTRICT, REPRESENTED BY IT'S MANAGING PARTNER, SIBI
B., PIN - 691581

BY ADVS.
SHRI.BOBBOY JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM, PIN -
695001
- 2 THE INTELLIGENCE OFFICER, INTELLIGENCE UNIT, KOLLAM
SGST DEPARTMENT, ASRAMAM P.O, KOLLAM DISTRICT, PIN -
695002
- 3 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX
DEPARTMENT
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002
- 4 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,
THIRUVANANTHAPURAM,
P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 159

5 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI, PIN - 110066

BY ADV SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 160

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 27898 OF 2025

PETITIONER/S:

MOHAMMED HASHIM BAVA SAHIB
AGED 55 YEARS
PROPRIETOR, ‘M/S FATHIMA TOURIST HOME',XX/586,
ADOOR, PATHANAMTHITTA DISTRICT, PIN - 691523

BY ADVS.
SHRI.BOBBOY JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM, PIN -
695001
- 2 THE DEPUTY COMMISSIONER, TPS DIVISION, PATHANAMTHITTA,
SGST DEPARTMENT, 2ND FLOOR, FINANCIAL COMPLEX, MINI
CIVIL STATION, PATHANAMTHITTA, PIN - 689645
- 3 THE DEPUTY COMMISSIONER (INTELLIGENCE)
SGST DEPARTMENT, KOLLAM, TAX COMPLEX, ASRAMAM, KOLLAM
DISTRICT, PIN - 691002
- 4 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX
DEPARTMENT
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002
- 5 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 161

THIRUVANANTHAPURAM,
P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001

- 6 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI, PIN - 110066

BY ADV SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 162

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 28368 OF 2025

PETITIONER/S:

M/S. OVERSEAS TRADING COMPANY
RANTAMKUTTY, KILLIKOLLUR P.O., KOLLAM DISTRICT,
REPRESENTED BY ITS MANAGING PARTNER, SAYAM BHASHEER,
PIN - 691004

BY ADVS.
SHRI.BOBBOY JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM, PIN -
695001
- 2 THE DEPUTY COMMISSIONER, TPS DIVISION, KOLLAM
SGST DEPARTMENT, TAX COMPLEX, ASRAMAM P.O., KOLLAM
DISTRICT, PIN - 691002
- 3 THE DEPUTY COMMISSIONER (AUDIT DIVISION), KOTTARAKKARA
SGST DEPARTMENT, MINI CIVIL STATION, KOTTARAKKARA,
KOLLAM DISTRICT, PIN - 691506
- 4 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX
DEPARTMENT
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002
- 5 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 163

THIRUVANANTHAPURAM,
P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001

- 6 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI-, PIN - 110066

BY ADV SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 164

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 29858 OF 2025

PETITIONER/S:

M/S. ARANMULA CHIT FUNDS,
GREEN GARDENS, PARANGAMOOTTIL, THEKKEMALA,
KOZHENCHERRY, PATHANAMTHITTA, REPRESENTED BY ITS
MANAGING PARTNER SMT. NAYANA PRASAD, PIN - 689641

BY ADVS.
SHRI.K.S.HARIHARAN NAIR
SMT.G.REMADEVI
SMT.HARIMA HARIHARAN
SHRI.RAJATH R NATH
SHRI.DHEERAJ SASIDHARAN

RESPONDENT/S:

- 1 INTELLIGENCE OFFICER,
OFFICE OF THE INTELLIGENCE OFFICER, INTELLIGENCE UNIT,
STATE GOODS AND SERVICES TAX DEPT., MURIKKANATTU
(BUILDING NO. 12/706), MANJADI . P. O., THIRUVALLA, PIN
- 689105
- 2 STATE TAX OFFICER,
OFFICE OF THE STATE TAX OFFICER, TAX PAYER SERVICES
CIRCLE, STATE GOODS AND SERVICES TAX DEPARTMENT,
PATHANAMTHITTA, PIN - 689645

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 165

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 30238 OF 2025

PETITIONER/S:

SREEJITH KV
AGED 52 YEARS
PROPRIETOR OF RAMESH FOODS HAVING OFFICE AT 53/54,
PAYYAMBALAM BEACH ROAD, PAYYAMBALAM, KANNUR, KANNUR,
PIN - 670001

BY ADVS.
SRI.CYRIAC TOM
SMT.VARSHA K. BALAKRISHNAN

RESPONDENT/S:

- 1 DEPUTY COMMISSIONER (INTELLIGENCE)
OFFICE OF THE DEPUTY COMMISSIONER (INTELLIGENCE), STATE
GOODS & SERVICES TAX DEPARTMENT, KERALA, CIVIL STATION
ANNEX, KANNUR, PIN - 670002
- 2 STATE GOODS AND SERVICE TAX DEPARTMENT, KERALA
PREM NAGAR KARAMANA, THIRUVANANTHAPURAM, KERALA,
REPRESENTED BY CHIEF COMMISSIONER (SGST), STATE GOODS
AND SERVICE TAX DEPARTMENT PREM NAGAR, KARAMANA,
THIRUVANANTHAPURAM, KERALA, PIN -, PIN - 695002

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 166

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 30250 OF 2025

PETITIONER/S:

NISHAD P V
PROPRIETOR OF M/S. RE FAB SCRAPING SOLUTION, GROUND
FLOOR 16/48, 195/3, ONGALLUR KARAKKAD ROAD,
PALLIPPURAM, PALAKKAD, PIN - 679313

BY ADVS.
SHRI.K.S.HARIHARAN NAIR
SMT.G.REMADEVI
SMT.HARIMA HARIHARAN
SHRI.RAJATH R NATH
SHRI.DHEERAJ SASIDHARAN

RESPONDENT/S:

- 1 SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX & CENTRAL
EXCISE, OTTAPALAM RANGE, C.R. BUILDING, METTUPALAYAM
STREET, PALAKKAD, PIN - 678001
- 2 ASSISTANT COMMISSIONER
OFFICE OF THE ASSISTANT COMMISSIONER OF CENTRAL TAX &
CENTRAL EXCISE, PALAKKAD DIVISION, CENTRAL REVENUE
BUILDING, PALAKKAD, PIN - 678001

BY ADV SRI.P.T.DINESH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 167

CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 168

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 30257 OF 2025

PETITIONER/S:

SINI RAMESH
AGED 48 YEARS
PROPRIETOR, M/S BAKE N JOY HOT BAKERY, 35/2783A, B
STATION ROAD KANNUR, PIN - 670001

BY ADVS.
SRI.CYRIAC TOM
SMT.VARSHA K. BALAKRISHNAN

RESPONDENT/S:

- 1 DEPUTY COMMISSIONER (INTELLIGENCE)
OFFICE OF THE DEPUTY COMMISSIONER (INTELLIGENCE), STATE
GOODS & SERVICES TAX DEPARTMENT, KERALA, CIVIL STATION
ANNEX, KANNUR, PIN - 670002
- 2 STATE GOODS AND SERVICE TAX DEPARTMENT, KERALA
PREM NAGAR KARAMANA, THIRUVANANTHAPURAM, KERALA,
REPRESENTED BY CHIEF COMMISSIONER (SGST), STATE GOODS
AND SERVICE TAX DEPARTMENT PREM NAGAR, KARAMANA,
THIRUVANANTHAPURAM, KERALA, PIN - 695002

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 169

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 30646 OF 2025

PETITIONER/S:

JALALUDEEN SYED EBRAHIM,
AGED 26 YEARS
M/S. HAMDHA TRADING, SON OF JALALUDEEN,26/22-4, AZEEZ
BUILDING, TATTAMANGALAM,CHITTUR ROAD, PALAKKAD, PIN -
678104

BY ADVS.
DR.K.P.PRADEEP
SHRI.T.T.BIJU
SMT.SMITHA GOPINATH
SMT.T.THASMI
SMT.M.J.ANOOPA
SMT.POOJA V.M.

RESPONDENT/S:

- 1 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT
OF INDIA, NORTH BLOCK, NEW DELHI REPRESENTED BY ITS
CHAIRMAN, PIN - 110001
- 2 CHIEF COMMISSIONER,
CENTRAL GST AND CUSTOMS,DEPARTMENT OF REVENUE,MINISTRY
OF FINANCE, GOVERNMENT OF INDIA CENTRAL REVENUE
BUILDINGS,I S PRESS ROAD, KOCHI- ERAKULAM, PIN - 682018
- 3 ASSISTANT COMMISSIONER,M
CENTRAL TAXES AND CENTRAL EXCISE, AUDIT CIRCLE-7,
PALAKKAD DIVISION, METTUPALAYAM STREET, PALAKKAD, PIN -
678001



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 170

- 4 STATE OF KERALA,
 REPRESENTED BY ITS SECRETARY TO THE GOVERNMENT, TAXES
 DEPARTMENT, GOVERNMENT SECRETARIATE,
 THIRUVANANTHAPURAM, PIN - 695001

- 5 COMMISSIONER OF GST, KERALA
 KERALA GOODS AND SERVICE TAX DEPARTMENT, GOVERNMENT OF
 KERALA, TAX TOWERS, KARAMANA THIRUVANANTHAPURAM, PIN -
 695002

BY ADVS.
SRI.P.T.DINESH
SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 171

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 31252 OF 2025

PETITIONER/S:

NETTIPARAMBIL MUHAMMAD BADUSHA
AGED 49 YEARS
S/O.MUHAMMAD, 39/789-D, 35/519-J-19 NETTIPARAMBIL YMJ
ROAD, COMRADE NAGAR, PALARIVATTOM, ERNAKULAM, PIN -
682025

BY ADV SRI.SANTHOSH P.ABRAHAM

RESPONDENT/S:

- 1 THE JOINT COMMISSIONER OF STATE TAX (INTELLIGENCE & ENFORCEMENT)
STATE GOODS & SERVICES TAX DEPARTMENT (KERALA) TAX
TOWERS, 1 ST FLOOR,KARAMANA P.O. THIRUVANANTHAPURAM,
PIN - 695002
- 2 THE JOINT COMMISSIONER OF STATE TAX
TAX PAYER SERVICES, STATE GOODS & SERVICES TAX
DEPARTMENT ERNAKULAM, PERUMANOOR P.O. THEVARA, PIN -
682015
- 3 THE COMMISSIONER OF STATE TAX
STATE GOODS AND SERVICE TAX DEPARTMENT TAX TOWER,
KARAMANAP.O THIRUVANAMTHAPURAM, PIN - 695002

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 172

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 31255 OF 2025

PETITIONER/S:

AVJ READY MIX AND BLOCKS INDIA PVT. LTD.
TC-2/3497, PATTOM, THIRUVANANTHAPURAM. REPRESENTED BY
ITS MANAGING DIRECTOR ARUN VARGHESE., PIN - 695004

BY ADVS.
SHRI.S.ANIL KUMAR (TRIVANDRUM)
SHRI.SABU C.J
SHRI.RAHUL A.
SRI.B.PRABHAKARAN
SMT.NANCY PRABHAKAR

RESPONDENT/S:

- 1 DEPUTY COMMISSIONER
CENTRAL GST & CENTRAL EXCISE, THIRUVANANTHAPURAM NORTH
DIVISION, P.B. NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM., PIN - 695001
- 2 THE SUPERINTENDENT
COMMERCIAL TAX OFFICE, I CIRCLE, PATTOM,
THIRUVANANTHAPURAM., PIN - 695004

BY ADV SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 173

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 31461 OF 2025

PETITIONER/S:

ABEY JOSEPH,
AGED 34 YEARS
S/O. KURIAN JOSEPH, CONTRACTOR, XVI/311, THEKKANIYIL
BUILDING, THELLAKOM P.O., ETTUMANOOR, KOTTAYAM
DISTRICT, PIN - 686016

BY ADVS.
SRI.BABU JOSEPH KURUVATHAZHA
SMT.ARCHANA K.S.
SHRI.NOEL EALIAS

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, DEPARTMENT
OF TAXES, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM,
PIN - 695001
- 2 DEPUTY COMMISSIONER
STATE GOODS AND SERVICES TAX DEPARTMENT, KOTTAYAM, PIN
- 686001
- 3 STATE TAX OFFICER,
OFFICE OF THE STATE TAX OFFICER, STATE GOODS AND
SERVICES TAX DEPARTMENT, TAXPAYER SERVICES CIRCLE,
KOTTAYAM EAST, KOTTAYAM, PIN - 686001

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 174

CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 175

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 31820 OF 2025

PETITIONER/S:

M/S. PEEKAY WOOD INDUSTRIES
AGED 56 YEARS
VALAMKULAM, CHOKKAD, MALAPPURAM DISTRICT REPRESENTED BY
ITS PROPRIETOR, MR. RAHMAN PANOLAN SAKEER, S/O. ABDUL
KAREEM, PIN - 676508

BY ADVS.
SRI.C.P.UDAYABHANU
SRI.NAVANEETH.N.NATH
SHRI.RASSAL JANARDHANAN A.
SHRI.ABHISHEK M. KUNNATHU
SRI.BOBAN PALAT
SRI.P.U.PRATHEESH KUMAR
SRI.P.R.AJAY
SHRI.K.U.SWAPNIL
SHRI.PRANAV USHAKAR
SMT.SWETHA BIJUMON

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY THE SECRETARY, DEPARTMENT OF
TAXES, SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001
- 2 THE JOINT COMMISSIONER (INTELLIGENCE & ENFORCEMENT)
STATE GOODS & SERVICE TAX DEPARTMENT, GST COMPLEX,
JAWAHAR NAGAR, ERANHIPALAM, KOZHIKODE, PIN - 673006

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 176

**10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 177

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 32680 OF 2025

PETITIONER/S:

QRS RETAIL LIMITED
3RD FLOOR, 25/2424-9, RAYMOND BUILDING, M.G. ROAD,
PULIMOODU, THIRUVANANTHAPURAM KERALA REPRESENTED BY ITS
DIRECTOR MR.S.GAUTHAMAN, PIN - 695001

BY ADVS.
SMT.BINISHA BABY
SMT.NIVEDITA A.KAMATH
SMT.SARITHA K.S.
SHRI.ARAVIND RAJAGOPALAN MENON
SHRI.ANIL D. NAIR (SR.)

RESPONDENT/S:

- 1 JOINT DIRECTOR
DIRECTORATE GENERAL OF GST INTELLIGENCE OFFICE OF THE
ADDITIONAL DIRECTOR GENERAL KOCHI ZONAL UNIT, CENTRAL
EXCISE BHAVAN KATHRIKADAVU, KALOOR P.O, KOCHI, PIN -
682017
- 2 ADDITIONAL/JOINT COMMISSIONER OF CENTRAL GOODS AND
SERVICES TAX AND CENTRAL EXCISE
THIRUVANANTHAPURAM SOUTH DIVISION, GST BHAVAN, PRESS
CLUB ROAD, THIRUVANANTHAPURAM, PIN - 695001

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 178

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 32785 OF 2025

PETITIONER/S:

AGENCY FOR NEW AND RENEWABLE ENERGY RESEARCH AND
TECHNOLOGY (ANERT)
(FORMERLY KNOWN AS AGENCY FOR NON-CONVENTIONAL ENERGY
AND RURAL TECHNOLOGY), REPRESENTED BY ITS CHIEF
EXECUTIVE OFFICER, VIKAS BHAVAN P.O,
THIRUVANANTHAPURAM., PIN - 695033

BY ADVS.
SHRI.T.R.HARIKUMAR
SRI.ARJUN RAGHAVAN

RESPONDENT/S:

- 1 THE ADDITIONAL DIRECTOR GENERAL
DIRECTORATE GENERAL OF GOODS AND SERVICE, TAX
INTELLIGENCE, KOCHI ZONAL UNIT, CENTRAL EXCISE BHAVAN,
KATHRIKADAVU, KALOOR P.O., KOCHI, PIN - 682017
- 2 THE JOINT DIRECTOR
DIRECTORATE GENERAL OF GOODS AND SERVICE, TAX
INTELLIGENCE, KOCHI ZONAL UNIT, CENTRAL EXCISE BHAVAN,
KATHRIKADAVU, KALOOR P.O., KOCHI., PIN - 682017
- 3 THE ADDITIONAL/JOINT COMMISSIONER OF CENTRAL GOODS &
SERVICE TAXES
GST BHAVAN, PRESS CLUB ROAD, STATUTE,
THIRUVANANTHAPURAM, KERALA., PIN - 695001

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 179

**10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 180

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 33408 OF 2025

PETITIONER/S:

M/S. EASY INFRA INC
T.C.39/1489/6, RAJ TOWERS, KALYANI HOSPITAL ROAD,
THIRUVANANTHAPUAM , REPRESENTED BY ITS PARTNER, M.
LALITKUMAR, AGED 29 YEARS, S/O. MURALEEDHARAN, RESIDING
AT 19/2, SHANMUGMAR SALAI, SAKTHI NAGAR, CHOO LAIMEDU,
CHENNAI, TAMIL NADU, PIN - 695009

BY ADV SRI.K.RAKESH

RESPONDENT/S:

- 1 THE UNION OF INDIA
REPRESENTED BY ITS SECRETARY (REVENUE) , MINISTRY OF
FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK, CENTRAL
SECRETARIAT, NEW DELHI, PIN - 110001
- 2 THE STATE OF KERALA
REPRESENTED BY ITS SECRETARY, DEPARTMENT OF TAXES,
SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001
- 3 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY ITS ADDITIONAL COMMISSIONER, OFFICE OF
THE COMMISSIONER, CENTRAL TAX AND CENTRAL EXCISE
(AUDIT) , KOCHI, CR BUILDING, I.S. PRESS ROAD, KOCHI,
PIN - 682018
- 4 CENTRAL GST & CENTRAL EXCISE
REPRESENTED BY ADDITIONAL COMMISSIONER, DEPARTMENT OF
REVENUE, OFFICE OF THE COMMISSIONER, PB NO.13, GST
BHAVAN, PRESS CLUB ROAD, THIRUVANANTHAPURAM, PIN -
695001
- 5 THE SUPERINTENDANT (ADJUDICATION)



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 181

OFFICE OF THE COMMISSIONER, CENTRAL GST & CENTRAL
EXCISE, PB NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001

6 THE JOINT COMMISSIONER
CENTRAL GST & CENTRAL EXCISE, DEPARTMENT OF REVENUE,
OFFICE OF THE COMMISSIONER, PB NO.13, GST BHAVAN, PRESS
CLUB ROAD, THIRUVANANTHAPURAM, PIN - 695001

BY ADV SMT.ANU PRABHAKAR, CGC

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 182

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 33760 OF 2025

PETITIONER/S:

EDATHIPARAMBIL VAREED JOSE
AGED 66 YEARS
S/O. P.V. JOSE, EDATHIPARAMBIL HOUSE, 7/195, NEAR
FATHIMAQ MATHA CHURCH MAMBRA, WEST KORATTY, PIN -
680308

BY ADV SRI.SANTHOSH P.ABRAHAM

RESPONDENT/S:

- 1 THE STATE TAX OFFICER,
STATE GOODS & SERVICES TAX DEPARTMENT (KERALA) TAX
PAYER SERVICEES CIRCLE, CHALAKUDY, PIN - 680307
- 2 THE COMMISSIONER OF STATE TAX
STATE GOODS AND SERVICE TAX DEPARTMENT, TAX TOWER,
KARAMANA P.O., THIRUVANAMTHAPURAM, PIN - 695002
- 3 THE DEPUTY COMMISSIONER (ARREARS RECOVERY)
OFFICE OF THE JOINT COMMISSIONER, TAX PAYER
SERVICES, KERALA STATE GOODS, AND SERVICE TAX DEPARTMENT,
POOTHOLE, THRISSUR, PIN - 680004

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 183

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 34141 OF 2025

PETITIONER/S:

BINOY.K.,
AGED 41 YEARS
PROPRIETOR, PULARI RESTAURANT, SOUTH BAZAAR, KANNUR,
PIN - 670002

BY ADVS.
SHRI.RAJESH NAMBIAR
SMT.SINDHU K.NAMBIAR

RESPONDENT/S:

- 1 THE DEPUTY COMMISSIONER OF STATE TAX,
OFFICE OF THE DEPUTY COMMISSIONER OF STATE TAX, TAX
PAYER SERVICE DIVISION (KANNUR NORTH) STATE GOODS AND
SERVICES TAX DEPARTMENT, ADDITIONAL CIVIL STATION ,
KANNUR, PIN - 670002
- 2 THE DEPUTY COMMISSIONER (INTELLIGENCE)
STATE GOODS AND SERVICE TAX,CIVIL STATION,
ANNEX,KANNUR, PIN - 670002
- 3 STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM, PIN -
695001

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 184

CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 185

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 36084 OF 2025

PETITIONER/S:

VARADIAM SERVICE CO-OPERATIVE BANK LTD NO. 575
VII/317, VARADIAM, AVANUR, THRISSUR, REPRESENTED BY ITS
SECRETARY,, PIN - 680541

BY ADVS.
SMT.SWATHY S.
SMT.SILPA S.
SMT.ANJANA M VADHYAR

RESPONDENT/S:

- 1 THE INTELLIGENCE OFFICER,THRISSUR
OFFICE OF THE DEPUTY COMMISSIONER OF STATE TAX
DEPARTMENT (INTELLIGENCE) KERALA STATE GOODS & SERVICES
TAX DEPARTMENT, POOTHOLE,THRISSUR, PIN - 680004
- 2 THE DEPUTY COMMISSIONER (INTELLIGENCE)
OFFICE OF THE DEPUTY COMMISSIONER OF STATE TAX
(INTELLIGENCE), KERALA STATE GOODS & SERVICES TAX
DEPARTMENT ,POOTHOLE, THRISSUR, PIN - 680004
- 3 THE DEPUTY COMMISSIONER OF STATE TAX (ADJUDICATION) ,
OFFICE OF THE JOINT COMMISSIONER OF STATE TAX TAX PAYER
SERVICES, STATE GOODS AND SERVICES TAX DEPARTMENT,
POOTHOLE.P.O., THRISSUR, PIN - 680004
- 4 THE DEPUTY COMMISSIONER (ARREAR RECOVERY)
OFFICE OF THE JOINT COMMISSIONER (INTELLIGENCE), KERALA
STATE GOODS AND SERVICE TAX DEPARTMENT, POOTHOLE,
THRISSUR,KERALA, PIN - 680004



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 186

5 STATE OF KERALA, REPRESENTED BY THE SECRETARY
 TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
 THIRUVANANTHAPURAM, KERALA, PIN - 695001

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 187

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 36100 OF 2025

PETITIONER/S:

THIROOR SERVICE CO-OPERATIVE BANK LTD NO.4140
4/587, THIROOR, MULAKUNNATHUKAVU P.O., THRISSUR, KERALA
REPRESENTED ITS SECRETARY, PIN - 680581

BY ADVS.
SMT.SWATHY S.
SMT.SILPA S.
SMT.ANJANA M VADHYAR

RESPONDENT/S:

- 1 INTELLIGENCE OFFICER, THRISSUR
INTELLIGENCE UNIT -1, KERALA STATE GOODS & SERVICES TAX
DEPARTMENT, POOTHOLE, THRISSUR, KERALA, PIN - 680004
- 2 THE DEPUTY COMMISSIONER (INTELLIGENCE),
KERALA STATE GOODS AND SERVICE TAX DEPARTMENT,
POOTHOLE, THRISSUR, KERALA, PIN - 680004
- 3 THE DEPUTY COMMISSIONER OF STATE TAX (ADJUDICATION),
KERALA STATE GOODS AND SERVICE TAX DEPARTMENT,
POOTHOLE, THRISSUR, KERALA, PIN - 680004
- 4 THE DEPUTY COMMISSIONER (ARREAR RECOVERY),
OFFICE OF THE JOINT COMMISSIONER (INTELLIGENCE), KERALA
STATE GOODS AND SERVICE TAX DEPARTMENT, POOTHOLE,
THRISSUR, KERALA, PIN - 680004
- 5 STATE OF KERALA, REPRESENTED BY THE SECRETARY
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM, KERALA, PIN - 695001



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 188

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 189

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 36169 OF 2025

PETITIONER/S:

M/S. PAM PLYWOODS
16/149, ARACKAPADY-VALAYANCHIRANGARA ROAD, PERUMANI,
ERNAKULAM-683 556 REPRESENTED BY ITS PROPRIETOR
SHRI.P.M. BASHEER, S/O. ALI MAKKAR , RESIDING AT
POOVATHUMCHUVATTIL HOUSE, CHERUVATTOOR P.O. ,
KOTHAMANGALAM, ERNAKULAM DISTRICT, PIN - 686691

BY ADVS.
SMTG.MINI(1748)
SHRI.A.KUMAR (SR.)
SHRI.P.J.ANILKUMAR
SRI.P.S.SREE PRASAD
SHRI.SATYAJITH K. WARRIER

RESPONDENT/S:

JOINT DIRECTOR
DIRECTORATE GENERAL OF GST INTELLIGENCE OFFICE OF THE
PRINCIPAL ADDITIONAL DIRECTOR GENERAL, KOCHI ZONAL UNIT,
CENTRAL EXCISE BHAVAN, KATHRIKADAVU, KALOOR - ERNAKULAM
DISTRICT., PIN - 682017

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 190

**10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 191

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 37031 OF 2025

PETITIONER/S:

- 1 SRI. KAMALASAN. C.V.,
AGED 62 YEARS
S/O. SRI VASUDEVAN,1268, CHUKKATH BABIES NAGAR,
ERAVIMANGALAM, MULAYAM, THRISSUR, PIN - 680751
- 2 SRI. RAJESH C
AGED 52 YEARS
S/O SIVASANKARAN ONGANATH HOUSE, AMBALAPURAM,
PERINGANDUR, THRISSUR, PIN - 680581

BY ADVS.
SMTG.MINI(1748)
SHRI.A.KUMAR (SR.)
SHRI.P.J.ANILKUMAR
SRI.P.S.SREE PRASAD
SHRI.SATYAJITH K. WARRIER
SHRI.HARIKRISHNAN K.U.
SHRI.S.ANANTHAKRISHNAN

RESPONDENT/S:

ASSISTANT DIRECTOR,
DIRECTORATE GENERAL OF GST INTELLIGENCE MAHE HOUSE,
PANICKER ROAD, NADAKKAVU P.O.,KOZHIKODE, PIN - 673011



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 192

**BY ADV SHRI.SREELAL N.WARRIER, SC, GST INTELLIGENCE
(DIRECTORATE GENERAL -DGGI)**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 193

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 39107 OF 2024

PETITIONER/S:

ANEEZ I.,
AGED 42 YEARS
PROPRIETOR ‘M/S MANGALYA MOBILES' THAJ TOWER,
LINK ROAD, KAYAMKULAM, ALAPPUZHA DISTRICT, RESIDING AT
THEKKEKUNNEL, KANNAMPILLY BHAGAT, KAYAMKULAM P.O,
ALAPPUZHA, PIN - 690502

BY ADVS.
SHRI.BOBBOY JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, FINANCE
DEPARTMENT, RAJPATH MARG, CENTRAL SECRETARIAT, NEW
DELHI, PIN - 110001
- 2 THE SUPERINTENDENT, CENTRAL TAX & CENTRAL EXCISE,
KAYAMKULAM RANGE
BSNL TELEPHONE EXCHANGE, KAYAMKULAM, ALAPPUZHA
DISTRICT, PIN - 690502
- 3 THE SUPERINTENDENT(AUDIT), O/O ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE AUDIT CIRCLE 3, KOTTAYAM,
3RD JOYCE ARCADE, YMCA ROAD, KOTTAYAM, PIN - 686001
- 4 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,
THIRUVANANTHAPURAM,
P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD,



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 194

THIRUVANANTHAPURAM, PIN - 695001

- 5 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI, PIN - 110066
- 6 STATE OF KERALA,
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002

BY ADVS.
SHRI.K.SHRI HARI RAO, SENIOR PANEL COUNSEL
SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 195

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 41355 OF 2024

PETITIONER/S:

SABOORA, PROPRIETOR 'M/S ASNA FOOD PRODUCTS',
AGED 57 YEARS
RAMANKULANGARA, KAVANAD P.O., KOLLAM DISTRICT, PIN -
691003

BY ADVS.
SHRI.BOBBY JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, FINANCE
DEPARTMENT, RAJPATH MARG, CENTRAL SECRETARIAT, NEW
DELHI, PIN - 110001
- 2 THE DEPUTY COMMISSIONER,
TPS DIVISION, SGST DEPARTMENT, KOLLAM, PIN - 691002
- 3 THE DEPUTY COMMISSIONER (INTELLIGENCE) IN CHARGE,
O/O DEPUTY COMMISSIONER (INTELLIGENCE), ASRAMAM P.O.,
KOLLAM DISTRICT, PIN - 691002
- 4 THE STATE TAX OFFICER, SGST DEPARTMENT, II CIRCLE,
KOLLAM,
ASRAMAM P.O., KOLLAM DISTRICT, PIN - 691002
- 5 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX
DEPARTMENT,
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 196

THIRUVANANTHAPURAM, PIN - 695002

- 6 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCISE,
THIRUVANANTHAPURAM,
P.B.NO.13, GST BHAVAN, PRESS CLUB ROAD,
THIRUVANANTHAPURAM, PIN - 695001
- 7 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI, PIN - 110066

BY ADVS.
SHRI.C.DINESH, CGC
SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 197

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 42558 OF 2024

PETITIONER/S:

ISHAK
AGED 58 YEARS
PROPRIETOR ‘M/S IS TRADE LINKS' KUREEPUZHA WEST,
KAVANAD P.O., KOLLAM DISTRICT, AGED 58 YEARS, ,
RESIDING AT PARAMBIL HOUSE, KUREEPUZHA WEST, KAVANAD
P.O., KOLLAM DISTRICT,, PIN - 691003

BY ADVS.
SHRI.BOBBOY JOHN
SRI.S.AJAYGHOSH KUMAR
SMT.SANGEETHA S.KAMATH

RESPONDENT/S:

- 1 UNION OF INDIA
REPRESENTED BY ITS SECRETARY TO GOVERNMENT, FINANCE
DEPARTMENT, RAJPATH MARG, CENTRAL SECRETARIAT, NEW
DELHI, PIN - 110001
- 2 THE DEPUTY COMMISSIONER, TPS DIVISION, SGST DEPARTMENT,
KOLLAM
ASRAMAM P.O., KOLLAM DISTRICT, PIN - 691002
- 3 THE DEPUTY COMMISSIONER (INTELLIGENCE) IN CHARGE
O/O DEPUTY COMMISSIONER (INTELLIGENCE), ASRAMAM P.O.,
KOLLAM DISTRICT,, PIN - 691002
- 4 THE STATE TAX OFFICER, SGST DEPARTMENT, III CIRCLE,
KOLLAM
ASRAMAM P.O., KOLLAM DISTRICT, PIN - 691002



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 198

- 5 THE COMMISSIONER, KERALA STATE GOODS AND SERVICE TAX
DEPARTMENT
9TH FLOOR, TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM, PIN - 695002
- 6 THE COMMISSIONER, CENTRAL TAX & CENTRAL EXCIS
THIRUVANANTHAPURAM, P.B.NO.13, GST BHAVAN, PRESS CLUB
ROAD, THIRUVANANTHAPURAM, PIN - 695002
- 7 THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY THE PRINCIPAL COMMISSIONER GST, GST
POLICY WING, NO.503, B L WING, 5TH FLOOR, CBIC, HUDCO
VISHALA BUILDING, BHIKAJI CAMA PLACE, R. K. PURAM, NEW
DELHI, PIN - 110066

BY ADV SHRI.P.R.SREEJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 199

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 16TH DAY OF FEBRUARY 2026 / 27TH MAGHA, 1947

WP(C) NO. 44492 OF 2024

PETITIONER/S:

M/S. XANDARI RESORTS PRIVATE LIMITED,
41/4108 D, SECOND FLOOR,MUTHOOT CHAMBERS,OPP SARITHA
THEATRE COMPLEX,BANERJI ROAD, ERNAKULAM,KERALA,
INDIA,REPRESENTED BY RATISH VARMA G,CORPORATE ACCOUNTS
MANAGER, PIN - 682018

BY ADVS.
SHRI.JAZIL DEV FERDINANTO
SRI.JOSE JACOB
SMT.SREELEKSHMI BEN
SMT.ANNE MARIA MATHEW

RESPONDENT/S:

- 1 UNION OF INDIA,
REPRESENTED BY SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE,NORTH BLOCK, NEW DELHI, PIN -
110001
- 2 STATE OF KERALA ,
REPRESENTED BY THE SECRETARY,COMMERCIAL TAXES, GOVT. OF
KERALA,TRIVANDRUM, KERALA, PIN - 695002
- 3 THE ASSISTANT COMMISSIONER,
OFFICE OF THE ASSISTANT COMMISSIONER,CENTRAL TAX AND



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 200

CENTRAL EXCISE, IDUKKI DIVISION, K.P. VARKEY'S
MALL, ROTARY JUNCTION, TEMPLE BY PASS ROAD, THODUPUZHA,
PIN - 685584

4 THE ASSISTANT COMMISSIONER,
OFFICE OF THE COMMISSIONER, CENTRAL TAX AND CENTRAL
EXCISE, KOCHI COMMISSIONERATE, C.R. BUILDING, I.S. PRESS
ROAD, KOCHI, PIN - 682018

BY ADVS.
SHRI.MAHADEV M.J.
SRI.R.HARISHANKAR

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.11.2025, ALONG WITH WP(C)NOS.3332/2025, 4442/2025 AND CONNECTED
CASES, THE COURT ON 16.02.2026 DELIVERED THE FOLLOWING:

**JUDGMENT**

[WP(C) Nos.15618/2025, 3332/2025, 4442/2025, 5020/2025, 5103/2025, 5604/2025, 5708/2025, 6270/2025, 6732/2025, 8039/2025, 8283/2025, 8585/2025, 8637/2025, 8880/2025, 8882/2025, 9720/2025, 9965/2025, 10092/2025, 10122/2025, 10131/2025, 10164/2025, 10210/2025, 10682/2025, 10694/2025, 11251/2025, 11335/2025, 11396/2025, 11516/2025, 11676/2025, 12422/2025, 12504/2025, 13067/2025, 13261/2025, 13290/2025, 13773/2025, 13913/2025, 14516/2025, 14625/2025, 14661/2025, 14669/2025, 14757/2025, 14871/2025, 14961/2025, 15178/2025, 15357/2025, 15691/2025, 16352/2025, 17091/2025, 17159/2025, 17167/2025, 17320/2025, 17369/2025, 17374/2025, 17386/2025, 17462/2025, 17810/2025, 18102/2025, 19420/2025, 19684/2025, 19838/2025, 20034/2025, 20140/2025, 20141/2025, 20535/2025, 21599/2025, 23985/2025, 24609/2025, 24873/2025, 24881/2025, 24897/2025, 25000/2025, 25010/2025, 25041/2025, 25731/2025, 25872/2025, 26003/2025, 26016/2025, 26039/2025, 26108/2025, 26162/2025, 26236/2025, 26303/2025, 26649/2025, 26832/2025, 26876/2025, 26886/2025, 26947/2025, 27192/2025, 27303/2025, 27627/2025, 27628/2025, 27670/2025, 27855/2025, 27898/2025, 28368/2025, 29858/2025, 30238/2025, 30250/2025, 30257/2025, 30646/2025, 31252/2025, 31255/2025, 31461/2025, 31820/2025, 32680/2025, 32785/2025, 33408/2025,



33760/2025, 34141/2025, 36084/2025, 36100/2025, 36169/2025,
37031/2025, 39107/2024, 41355/2024, 42558/2024, 44492/2024]

...

The common issue that arises in all these writ petitions is relating to the sustainability of the notices issued under Sections 73 and 74 of the CGST/SGST Act 2017 in the form of a composite notice for multiple assessment years. The learned counsel appearing for the petitioners contend that the issues raised regarding the composite notice and order is already decided by a Division Bench of this Court in **M/s.Lakshmi Mobile Accessories v. Joint Commissioner (Intelligence & Enforcement) [2025 KHC OnLine 149]** and **Tharayil Medicals v. The Deputy Commissioner [2025 KHC Online 467]**. However, the contention of the learned Government Pleader for the State of Kerala as well as the Senior Panel counsel appearing for the Central Government is that, there is no prohibition in the Act, against the issuance of a composite notice for multiple assessment years and the decisions rendered by the Delhi High Court upholding the validity of such notices were already upheld by the Honourable Supreme Court by dismissing the SLPs filed against the said decisions. Therefore, in the light of the above, no interference is warranted in the impugned



notices issued for multiple years.

2. As observed above, the only question that arises for consideration is with regard to the competence of the officers concerned for issuing a composite notice under the provisions of the CGST Act for multiple assessment years. In fact, in **Lakshmi Mobile (supra)**, this Court elaborately considered the aforesaid question, after referring to the scheme of the CGST Act, by specifically referring to various provisions in the said Act and came to a definite conclusion that such notices are unsustainable in view of the fact that, it causes serious prejudice to the tax payers for various reasons. Paragraph 7 and 8 of the Judgment rendered in **Lakshmi Mobile (supra)** are relevant in this regards, which reads as follows:

7. It is clear from the said statutory provisions that the power of the proper officer under Section 74(1) is to determine whether any of the factors leading to tax evasion exist in relation to an assessee during any financial/assessment year and initiate proceedings under the said Section within the time frame contemplated under Section 74(1) of the CGST Act. The said exercise is to be conducted in relation to each of the years in which such pre-conditions exist for the invocation of the power under Section 74(1). While there may be cases where the data available with the proper officer is such that it suggests the existence of pre-conditions for more than one financial/assessment years, the proper officer should ideally issue separate show cause notices to cover the different financial/assessment years since the period available to the Department for adjudication of the show cause notices varies depending upon the due date for furnishing of annual return for that year. In our view, consolidated show cause notices covering multiple financial/assessment years can be issued only in circumstances where the statutory provision provides for a common period for initiation and completion of the adjudication. For instance, under Section 28 of the Customs Act, a show cause notice invoking the extended period of limitation of five years has to cover



a prior period of five years ending with the date of issuance of the show cause notice. Similar was the provision under Section 11A of the erstwhile Central Excise Act. Under both of the above provisions, the show cause notices issued, irrespective of whether it covered a single financial/assessment year or multiple years, had to be adjudicated within a fixed period of one year from the date of the show cause notice. The scheme of adjudication is different under the CGST Act. Under Section 74 of the CGST Act, the end termini for adjudication varies for each financial/assessment year, since it is not pegged to the date of the show cause notice but to a period of five years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to. Issuing a consolidated show cause notice covering various financial/assessment years would cause prejudice to an assessee who would not get the full period envisaged for adjudication under the Statute, if that period is circumscribed by the limitation period prescribed in relation to an earlier financial/assessment year. In other words, where, in a situation such as the present, the proximate expiry of the limitation period under Section 74(10) is only in relation to one of the six financial/assessment years, the contentions of the assessee and the opportunity available to an assessee for adducing evidence in relation to the other years cannot be rendered illusory by forcing upon the assessee the period of limitation prescribed under Section 74(1) for passing the final order in relation to the earliest financial/assessment year [2017-18]. The statutory period available for an assessee to put forth its contentions against the show cause notice in an effective manner cannot be curtailed by an unnecessary act on the part of the Department in issuing a consolidated show cause notice that includes therein a financial/assessment year in relation to which the period for passing a final order expires earlier.

8. There is yet another aspect of the matter. If a consolidated notice for various financial/assessment years is issued, the total amount of tax, penalty etc. determined as payable by the assessee may increase exponentially depending upon the number of financial/assessment years included in the consolidated notice. The determination of tax, penalty etc. would be in respect of all the financial/assessment years put together. That would go against the provisions of sub sections (9) and (10) of Section 74 which specifically refer to the "financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates" while stipulating the last date for passing the adjudication order. A consolidated notice would also result in a consolidated adjudication order covering several financial/assessment years and in the event of it being adverse to the assessee, the fee/predeposit required to be paid by an assessee for preferring a statutory appeal would also be higher. This could not have been the Scheme of the statutory provisions which are expected to adhere to principles of fairness in taxation. In this context, it is useful to remind ourselves of the following observations of Justice H.R. Khanna in *CIT v. Simon Carves Ltd.* - [(1976) 4 SCC 435] as regards the nature of the quasi-judicial function exercised by assessing officers:



"10. [...] The taxing authorities exercise quasijudicial powers and in doing so they must act in a fair and not a partisan manner. Although it is part of their duty to ensure that no tax which is legitimately due from an assessee should remain unrecovered they must also at the same time not act in a manner as might indicate that scales are weighted against the assessee. We are wholly unable to subscribe to the law that unless those authorities exercise the power in a manner most beneficial to the revenue and consequently most adverse to the assessee, they should be deemed not to have exercised it in a proper and judicious manner."

3. In **Tharayil Medicals** (*supra*) the view taken in **Lakshmi Mobile** (*supra*) was reiterated and further explained. In **Tharayil Medicals**, while reiterating the view expressed in **Lakshmi Mobile**, a reference was also made to the decision rendered by the Division Bench of Bombay High Court in **RioCare India Private Limited. v. Assistant Commissioner CGST and C.Ex. & Ors. [(2025) 26 Centax 339(Bom.)]**, where a contrary view was taken by the said court, on the reason that such composite notice is permissible in view of the fact that the statute does not contain any prohibition in issuing the said notice. Paragraph Nos.3 and 4 of the said decision reads as follows:

"3. At least prima facie we are not impressed with this argument. There is nothing in Section 74 and more particularly 74(1) which would prohibit the Authority from issuing a notice calling upon the assessee to pay tax that has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised, by reason of fraud, or any wilful misstatement or suppression of facts to evade tax. At least prima facie, a notice under Section 74(1) can be issued for any period provided said notice is given at least 6 months prior to the time limit specified in sub-section (10) of Section 74 for issuance of the order.

4. In the present case, admittedly there is no issue of limitation as contemplated under Section 74(10). In these circumstances, at least prima facie we are not satisfied that this Writ Petition ought to



be entertained and which is challenging the show cause notice. The Petitioner will have to face the show cause notice and can canvass all arguments before the authority concerned, including the issues raised in the present Writ Petition.”

4. The decision in *Tharayil Medicals* was followed by the Madras High court in **M/s. Oriental Lotus Hotel Supplies Private Limited. v. The Join Commissioner, Chennai GST Audit II, Commissionerate [2025 (8) TMI 1055]** and by the High court of Karnataka in **M/s.Bangalore Golf Club v. Assistant Commissioner of commercial Taxes, (Enforcement) Bengaluru [(2025) 26 Centax 441(Kar.)]**.

5. The learned Special Government Pleader [Taxes] and the Learned Senior Panel Counsel seriously opposed the challenge raised against the notices by pointing out that, while rendering the decisions referred to above, certain crucial points were not taken into account. It was also contended by them that, since the contrary view taken by the Delhi High Court is already upheld by the Honourable Supreme Court by rejecting the Special Leave Petition by the Honourable Supreme Court, it is open to this Court to take a contrary view than taken in ***Lakshmi Mobile(supra)* and *Tharayil Medicals (supra)***.

6. As regards the points which were not considered by this Court in ***Lakshmi Mobile(surpa)* and *Tharayil Medicals (supra)***, it is submitted by the leanred Special Government Pleader



that the scheme of proceedings to be initiated under Sections 73 and 74 of the CGST Act are completely different from the assessment/reassessment proceedings contemplated under the earlier corresponding enactments such as Kerala Value Added Tax Act and the Kerala General Sales Tax Act etc. It was contended that, the purpose of Sections 73 and 74 is to find out the actual evasion of tax, in relation to the specific instance of such evasion, and the order assessing the tax and making a demand, would be only in respect of such instance where the evasion, short payment, short levy, the availing of input tax credit wrongfully etc. was detected. To explain this, the learned Special Government Pleader brought to the attention of this Court, the various provisions of the CGST Act.

7. It is pointed out that, the term “valid return” is defined under Section 3(117) as a return furnished under Section 39 on which self assessed tax has been paid in full. Section 39 deals only with monthly returns and the purpose of annual return contemplated under Section 44 of the CGST Act is as a self certified statement, reconciling the values of supplies declared in the return furnished for the financial year. Thus, the contention of the learned Special Government Pleader is that, going by the scheme of the CGST Act, the financial year is not of much relevance, for the purpose of proceeding under Sections 73 and 74, as what is to be addressed



through the said proceedings is to ensure the collection of tax which was sought to be evaded or short levied or input tax credit wrongfully availed , in respect of particular instances alone. In other words, while initiating proceedings under Sections 73 and 74 of the CGST Act, the attempt of the officers concerned, is to recover the tax, which is short levied or short collected or input tax credit wrongfully availed and it is not intended to reopen the assessment for the whole year as such. It was also pointed out that, in an inspection or search conducted by the competent officers, if instances as referred to above are revealed relating to multiple assessment years, it may be necessary for the officer to conduct a common enquiry to determine the tax liability, which is not prohibited under the Act specifically or with necessary implications. Thus, according to the learned Special Government Pleader these aspects are not taken into account in the decision rendered in **Lakshmi Mobile** (surpa) and **Tharayil Medical** (surpa).

8. However, even while accepting the contention of the learned Special Government Pleader regarding the scheme of the Act as referred to above, it is to be noted that, that by itself would not enable the officers concerned to invoke the powers under Sections 73 and 74 of the Act by issuing composite notice for multiple years. In **Lakshmi Mobile** (supra)and **Tharayil Medicals** (surpa), the



prejudices that are caused to the tax payers in various ways due to issuance of the composite notices have been dealt with in detail and also taking note of the fact that, there is no provision in the CGST Act that enables the officers concerned to issue a composite notice, findings were entered into by this Court, interfering with such notices and order, holding that such notices/orders are beyond the powers of the officers concerned. After carefully going through the observations and the reasons mentioned in those judgments, I do not find any scope for a different view. More over, the said decision is also binding upon this Court.

9. When it comes to the question of the decisions rendered by the High Court of Delhi, which is **Vallabh Textiles v. Additional/Joint Commissioner, CGST Delhi East Commissionerate and Others [WP(C) No.13855 of 2024]** which was followed again by the Delhi High Court in **Ambika Traders v. Additional Commissioner, Adjudication DGGSTI, CGST Delhi North [2025 (8) TMI 315-Delhi High Court]** and the orders passed in SLP upholding the said decisions, it is to be noted that the orders passed in the said SLPs were not speaking orders, so as to treat those as precedents. In **State of Orissa and Another v. Dhirendra Sundar Das and Others [(2019) 6 SCC 270]**, it was held by the Honourable Supreme Court that an order dismissing the



SLP *in limine* simply implies that the case was not worthy of examination by the Supreme Court for a reason other than merits of the case. It was further held that such *in limine* dismissal at threshold without indicating any reasons does not constitute any declaration of law or binding precedent under Article 141. This is the reiteration of the legal proposition declared by the Honourable Supreme Court in **Khoday Distilleries Ltd. And Others v. Sri Mahadeshwara Sahakara Sakkare Karkhane Ltd. Kollengal [2019 KHC 6265]**, **Kunhayammed and Others v. State of Kerala [AIR 2000 SC 2587]**, and **Indian Oil Corporation Ltd. v. State of Bihar and Others, [1986 (4) SCC 146]**.

10. On going through the orders passed in the SLP, it can be seen that no detailed discussion with regard to the merits of the findings or the questions of law are made by the Honourable Supreme Court and hence, I am of the view that the fact that the view taken by the Delhi High Court was not interfered with by the Honourable Supreme Court by dismissing the SLP, by itself cannot be a ground to take a different view in this case, than the one taken by the Division Bench of this Court in **Lakshmi Mobile** (surpa) and **Tharayil Medicals** (surpa).

11. Of course, it is true that the learned Special Government Pleader pointed out that the decision in **Lakshmi**



Mobile (supra) is already under Challenge before the Honourable Supreme Court and notice is issued in the SLP filed by the State against the said decision. However, in **Abdu Rahiman v. District Collector, Malappuram and Another [2009 (4) KHC 283]**, it was held by a Division Bench of this Court that, merely because of the reason that the judgment rendered by the Division Bench is stayed by the Honourable Supreme Court, it does not lose its binding precedent and the single Judge is bound to follow the judgment of the Division Bench which is under stay. In this case, evidently, no stay is also obtained against the judgment in **Lakshmi Mobile** (supra) or **Tharayil Medicals** (supra). Therefore, I am bound to follow the observations and principles laid down by the Division Bench of this Court in the aforesaid decisions.

In the light of the discussions made above, I am of the view that the impugned notices in these cases are to be interfered with. Accordingly, these writ petitions are disposed of quashing the impugned notices issued and impugned orders passed for multiple years under the provisions of the CGST /SGST Act, granting liberty to the assessing officers to issue fresh notices separately for the relevant assessment years and to complete the proceedings in accordance with law. It is further clarified that the period during which the respective writ petitions were pending consideration



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before this Court, i.e from the date of filing till the date of the judgment can be excluded, while computing the period of limitation for issuing notices and completing the proceedings. All other contentions of all the parties are left open.

Sd/-

**ZIYAD RAHMAN A.A.
JUDGE**

DG/ pkk



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APPENDIX OF WP(C) NO. 15618 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF CBIC CIRCULAR NO. 199/11/2023/GST DATED 17.07.2023
Exhibit P2	TRUE COPY OF THE SHOW CASE NOTICE DATED 30.07.2024 ISSUED BY THE 3RD RESPONDENT
Exhibit P3	TRUE COPY OF THE REPLY FILED BY THE PETITION DATED 27.08.2024
Exhibit P4	TRUE COPY OF THE WRITTEN SUBMISSIONS DATED 17.01.2025
Exhibit P5	TRUE COPY OF THE IMPUGNED ORDER-IN-ORIGINAL NO.OIO/TPS/TSR/ADJ/2025/06-DC DATED 01.02.2025 ISSUED BY THE 2ND RESPONDENT
Exhibit P6	TRUE COPY OF THE JUDGMENT OF THIS HON'BLE COURT IN W.A NO.54/2024 DATED 26.11.2024
Exhibit P7	TRUE COPY OF THE JUDGMENT DATED 24.01.2025 OF THIS HON'BLE COURT IN W.P(C) NO.2878/2025
Exhibit P8	TRUE COPY OF THE JUDGMENT DATED 09.12.2024 OF THIS HON'BLE COURT IN W.P(C) NO. 41980/2024
Exhibit P9	TRUE COPY OF THE ABOVE JUDGEMENT OF THIS HON'BLE COURT IN WP(C) 35868 OF 2018 DATED 12.11.2018 REPORTED IN 2018 (19) G.S.T.L 385



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APPENDIX OF WP(C) NO. 3332 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 30.07.2024 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE REPLY DATED 13.08.2024 SUBMITTED BY THE PETITIONER TO THE SCN ISSUED BY THE 3RD RESPONDENT
Exhibit P3	TRUE COPY OF THE COMPOSITE ASSESSMENT ORDER DATED 10.10.2024 FOR THE PERIOD 2017-18, 2018-19, 2019-20 AND 2020-21 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
Exhibit P4	TRUE COPY OF THE NOTIFICATION NO.27/2017 - CENTRAL TAX (RATE), DATED 22.09.2017
Exhibit P5	TRUE COPY OF THE FORWARDING LETTER DATED 13.07.2021 SUBMITTED BY THE PETITIONER TO THE 4TH RESPONDENT
Exhibit P6	TRUE COPY OF THE INTERIM ORDER DATED 04.12.2024 GRANTED BY THIS HON'BLE COURT IN W.P(C) NO. 42558 OF 2024 .



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APPENDIX OF WP(C) NO. 4442 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE ORDER DATED 29.05.2020 ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER FOR THE YEARS 2018-19 AND 2019-20 (PART)
Exhibit P2	TRUE COPY OF THE FIRST APPELLATE ORDER DATED 15.11.2021 PASSED BY THE JOINT COMMISSIONER APPEALS, KSGST DEPARTMENT, KOLLAM IN KGSTA(KLM) 28/2020 FOR THE YEAR 2018-19
Exhibit P3	TRUE COPY OF THE FIRST APPELLATE ORDER DATED 15.11.2021 PASSED BY THE JOINT COMMISSIONER APPEALS, KSGST DEPARTMENT, KOLLAM IN KGSTA(KLM) 29/2020
Exhibit P4	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 22.07.2024 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
Exhibit P5	TRUE COPY OF THE REPLY DATED 14.10.2024 SUBMITTED BY THE PETITIONER TO THE SCN ISSUED BY THE 2ND RESPONDENT
Exhibit P6	TRUE COPY OF PH NOTE DATED 18.11.2024
Exhibit P7	TRUE COPY OF THE COMPOSITE ASSESSMENT ORDER DATED 23.01.2025 FOR THE FOR THE YEARS 2017-18, 2020-21, 2021-22 AND 2022-23 (THE PERIOD MENTIONED AS SEPTEMBER 2018 TO MARCH 2023 IN THE OPENING PAGE OF THE ORDER) ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER

APPENDIX OF WP(C) NO. 5020 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE INTIMATION OF TAX ASCERTAINMENT DATED 31.12.2021 ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER FOR THE YEARS 2017-18, 2018-19 AND 2019-20
Exhibit P2	TRUE COPY OF THE REPLY DATED 24.01.2022 SUBMITTED BY THE PETITIONER TO THE 4TH RESPONDENT
Exhibit P3	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 31.07.2024 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
Exhibit P4	TRUE COPY OF THE REPLY DATED 16.08.2024 SUBMITTED BY THE PETITIONER TO THE SCN ISSUED BY THE 3RD RESPONDENT
Exhibit P5	TRUE COPY OF THE HEARING NOTE DATED 19.10.2024 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
Exhibit P6	TRUE COPY OF THE ADDITIONAL HEARING NOTE DATED 15.01.2025 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
Exhibit P7	TRUE COPY OF THE COMPOSITE ASSESSMENT ORDER DATED 20.01.2025 FOR THE YEARS 2017-18, 2018-19 AND 2019-20 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER



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APPENDIX OF WP(C) NO. 5103 OF 2025

PETITIONER EXHIBITS

Exhibit P-1	TRUE COPY OF THE SHOW CAUSE NOTICE NO. SCN-4/2024-25/INT-ALPY DATED 15-07-2024 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
Exhibit P-2	TRUE COPY OF THE REPLY FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
Exhibit P-3	TRUE COPY OF THE JUDGMENT DATED 12/09/2024 IN W.P(C) NO. 31434/2024 OF THE HON'BLE HIGH COURT OF KERALA
Exhibit P-4	TRUE COPY OF THE LETTER DATED 14/11/2024 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
Exhibit P-5	TRUE COPY OF THE POSTAL RECEIPTS AND ACKNOWLEDGMENT CARD EVIDENCING THE RECEIPT OF THE EXHIBIT P2 REPLY BY THE RESPONDENTS NO. 2 & 3
Exhibit P-6	TRUE COPY OF THE JUDGMENT DATED 25/11/2024 IN W.P(C) NO. 41590/2024
Exhibit P-7	TRUE COPY OF THE ORDER IN ORIGINAL DATED 04/02/2025 ISSUED BY THE 4TH RESPONDENT



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APPENDIX OF WP(C) NO. 5604 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 31.05.2024 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE NOTARIZED AFFIDAVIT OF THE MANAGER OF THE PETITIONER SRI. M. MAHESH, DATED 07.06.2024
Exhibit P3	TRUE COPY OF THE REPLY DATED 03.07.2024 SUBMITTED BY THE PETITIONER TO THE SCN ISSUED BY THE 3RD RESPONDENT
Exhibit P4	TRUE COPY OF THE REQUEST DATED 25.07.2024 SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT
Exhibit P5	TRUE COPY OF THE HEARING NOTE DATED 30/07/2024 IS PRODUCED AND MARKED AS EXHIBIT P5
Exhibit P6	TRUE COPY OF THE COMPOSITE ASSESSMENT ORDER DATED 04.02.2025 FOR THE YEARS 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER



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APPENDIX OF WP(C) NO. 5708 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 30.07.2024 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE NOTARIZED AFFIDAVIT OF THE ACCOUNTING STAFF OF THE PETITIONER SMT. MANISHA S, DATED 15.08.2024
Exhibit P3	TRUE COPY OF THE NOTARIZED AFFIDAVIT OF THE ONE OF THE PARTNERS OF THE PETITIONER, SRI. BIJU JOHN, DATED 13.09.2024
Exhibit P4	TRUE COPY OF THE REPLY TO THE SCN, DATED 09.09.2024, SUBMITTED BY THE PETITIONER ON 07.10.2024
Exhibit P5	TRUE COPY OF THE HEARING NOTE DATED 24.01.2025 FILED BY PETITIONER BEFORE 2ND RESPONDENT
Exhibit P6	TRUE COPY OF THE COMPOSITE ASSESSMENT ORDER DATED 28.01.2025 FOR THE YEARS 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 AND 2023-24, ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER



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APPENDIX OF WP(C) NO. 6270 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE REPLY DATED 17.11.2022 SUBMITTED BY THE PETITIONER BEFORE THE 4TH RESPONDENT
Exhibit P2	TRUE COPY OF THE SHOW CAUSE NOTICE (SCN) DATED 13.02.2024 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
Exhibit P3	TRUE COPY OF THE REPLY TO THE SCN, DATED 23.11.2024, SUBMITTED BY THE PETITIONER
Exhibit P4	TRUE COPY OF THE COMPOSITE ORDERS DATED 31.01.2025 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER



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APPENDIX OF WP(C) NO. 6732 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 30.07.2024 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE REPLY TO SCN, DATED 30.08.2024 SUBMITTED BY THE PETITIONER
Exhibit P3	TRUE COPY OF THE ARGUMENT NOTE DATED 29.01.2025 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
Exhibit P4	TRUE COPY OF THE COMPOSITE ORDER DATED 05.02.2025, FOR THE YEAR 2017-2018 TO 2021-2022, ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
Exhibit P5	TRUE COPY OF THE STATEMENT OF ESAKKIRAJA, S/O.SINGARAJA DATED 03.08.2021 MADE BEFORE THE 4TH RESPONDENT
Exhibit P6	TRUE COPY OF THE STATEMENT OF POORAJA, S/O.CHEERAMAKKANNI NADAR DATED 16.08.2021 MADE BEFORE THE 4TH RESPONDENT



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WP(C)No.15618 OF 2025 & Con.Cases 222

APPENDIX OF WP(C) NO. 8039 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE (SCN) DATED 23.07.2024 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE REPLY TO THE SCN, DATED 17.08.2024, SUBMITTED BY THE PETITIONER
Exhibit P3	TRUE COPY OF THE ARGUMENT NOTE DATED 19.11.2024 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
Exhibit P4	TRUE COPY OF THE COMPOSITE ORDER DATED 04.02.2025 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER



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APPENDIX OF WP(C) NO. 8283 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 10.07.2024 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE REPLY TO SCN, DATED 20.07.2024 SUBMITTED BY THE PETITIONER
Exhibit P3	TRUE COPY OF THE ARGUMENT NOTE DATED 29.11.2024 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
Exhibit P4	TRUE COPY OF THE COMPOSITE ORDER DATED 07.02.2025, FOR THE YEAR 2017-2018 TO 2021-2022, ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
Exhibit P5	TRUE COPY OF THE STATEMENT OF THE PETITIONER, DATED 10.08.2023, MADE BEFORE THE 2ND RESPONDENT



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 224

APPENDIX OF WP(C) NO. 8585 OF 2025

PETITIONER EXHIBITS

Exhibit P1	. TRUE COPY OF THE SHOW CAUSE NOTICE DATED 2.8.2024 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE REPLY DATED 1.10.2024 ALONG WITH ANNEXURE
Exhibit P3	TRUE COPY OF THE ORDER DATED 8.1.2025 ISSUED ON 16.1.2025



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 225

APPENDIX OF WP(C) NO. 8637 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW-CAUSE NOTICE DATED 31.01.2023 BEARING C.NO.IV/06/90/2019-PREV FOR THE A.Y.S 2017-18, 2018-19 & 2019-20 ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER.
Exhibit P2	TRUE COPY OF THE ASSESSMENT ORDER ISSUED U/S. 74 OF THE ACT 2017 AGAINST THE PETITIONER FOR THE A.Y.S 2017-18, 2018-19 & 2019-20 BEARING NO. 37/2024-25/GST (ADC) ISSUED BY THE 3RD RESPONDENT .



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 226

APPENDIX OF WP(C) NO. 8880 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE CONSOLIDATED NOTICE FOR THE ASSESSMENT YEAR 2018-19 TO 2021-22
Exhibit P2	TRUE COPY OF THE REPLY DATED 05.11.2024
Exhibit P3	TRUE COPY OF THE ORDER DATED 05.02.2025 ISSUED BY THE 1ST RESPONDENT



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 227

APPENDIX OF WP(C) NO. 8882 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE JUDGMENT DATED 30.01.2024 IN W.P.(C) NO. 3617 OF 2024 OF THIS HON'BLE COURT
Exhibit P2	TRUE COPY OF THE JUDGMENT DATED 18.03.2024 IN W.A.NO. 170 OF 2024 OF THIS HON'BLE COURT.
Exhibit P3	TRUE COPY OF THE NOTICE DATED 04.08.2024 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
Exhibit P4	TRUE COPY OF THE REPLY DATED 14.01.2025 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
Exhibit P5	TRUE COPY OF THE ORDER DATED 25.01.2025 PASSED BY THE 2ND RESPONDENT



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 228

APPENDIX OF WP(C) NO. 9720 OF 2025

PETITIONER EXHIBITS

Exhibit P1	THE TRUE COPY OF THE SHOW CAUSE NOTICE DATED 20/03/2024
Exhibit P2	THE TRUE COPY OF THE REPLY FILED BY THE PETITIONER DATED 03/06/2024
Exhibit P3	THE TRUE COPY OF THE ORDER IN ORIGINAL NO. 21/2025/GST DATED 03/02/2025

APPENDIX OF WP(C) NO. 9965 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE PROCEEDINGS BEARING REF. C.NO.IV/16/06/2017-CCO (TVPM), DATED 16.08.2017 BY THE ASSISTANT COMMISSIONER, OFFICE OF THE CHIEF COMMISSIONER, CENTRAL TAX CENTRAL EXCISE AND CUSTOMS, THIRUVANANTHAPURAM ZONE, CENTRAL REVENUE BUILDING, I.S. PRESS ROAD, ERNAKULUM - 682 018, DATED 16.08.2017
Exhibit P2	TRUE COPY OF SUMMON DATED 04.12.2023 ISSUED BY 3RD RESPONDENT TO THE PETITIONER
Exhibit P3	TRUE COPY OF THE SUMMONS DATED 26.06.2024 ISSUED TO 4TH RESPONDENT TO THE PETITIONER
Exhibit P4	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 05.08.2024 ISSUED BY THE 3RDRESPONDENT
Exhibit P5	TRUE COPY OF THE REPLY DATED 29.11.2024 ALONG WITH ANNEXURES SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT
Exhibit P6	TRUE COPY OF THE PROCEEDINGS DATED 20.12.2024 ISSUED BY THE 4TH RESPONDENT
Exhibit P7	TRUE COPY OF THE REQUEST MADE BY THE 2ND RESPONDENT, DATED 11.11.2024 ISSUED BY THE 1ST RESPONDENT TO THE SPECIAL SECRETARY, GST COUNCIL, SECRETARIAT, TOWER II, 5TH FLOOR, JEEVAN BHARATI BUILDING, NEW DELHI
Exhibit P8	TRUE COPY OF THE REQUEST MADE BY THE 2ND RESPONDENT TO THE 1ST RESPONDENT, DATED 15.01.2025



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 230

APPENDIX OF WP(C) NO. 10092 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE NO.12/2024-25-GST DATED 26.7.2024 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE REPLY DATED 03.09..2024 ALONG WITH ANNEXURE SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT
Exhibit P3	TRUE COPY OF THE ORDEROF THE 2ND RESPONDENT DATED 22.1.2025



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 231

APPENDIX OF WP(C) NO. 10122 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE NO.17/2024-25-GST DATED 30.7.2024 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE REPLY DATED 3.9.2024 ALONG WITH ANNEXURE SENT BY THE PETITIONER TO THE 2ND RESPONDENT
Exhibit P3	TRUE COPY OF THE ORDER OF THE 2ND RESPONDENT DATED 22.1.2025



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 232

APPENDIX OF WP(C) NO. 10131 OF 2025

PETITIONER EXHIBITS

Exhibit P1	. TRUE COPY OF THE SHOW CAUSE NOTICE NO.18/2024-25-GST DATED 30.7.2024 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE REPLY DATED 03.09..2024 ALONG WITH ANNEXURE
Exhibit P3	TRUE COPY OF THE ORDER OF THE 2ND RESPONDENT DATED 23.1.2025



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 233

APPENDIX OF WP(C) NO. 10164 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE NO.10/2024-25-GST DATED 24.7.2024 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE REPLY DATED 3.9.2024 ALONG WITH ANNEXURE SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
Exhibit P3	TRUE COPY OF THE ORDER OF THE 2ND RESPONDENT DATED 23.1.2025



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 234

APPENDIX OF WP(C) NO. 10210 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE NO.19/2024-25-GST DATED 31.7.2024 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE REPLY DATED 20.1.2025 ALONG WITH ANNEXURE SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
Exhibit P3	TRUE COPY OF ORDER OF THE 2ND RESPONDENT DATED 24.1.2025



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 235

APPENDIX OF WP(C) NO. 10682 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE NO. SCN/INT/ALP/2024/04-DC, DATED 23.07.2024 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE ADJOURNMENT LETTER DATED 27.08.2024, SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT
Exhibit P3	TRUE COPY OF THE COMPOSITE ORDER NO. OIO/TPS/DCGNR/2024/11-DC, DATED 05.02.2025 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER

APPENDIX OF WP(C) NO. 10694 OF 2025

PETITIONER EXHIBITS

Exhibit P1	A TRUE COPY OF THE NOTICE ISSUED BY THE 3RD RESPONDENT DATED 21.08.2023
Exhibit P2	A TRUE COPY OF THE NOTICE ISSUED BY THE 3RD RESPONDENT DATED 31.08.2023
Exhibit P3	A TRUE COPY OF THE REPLY SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT DATED 3.11.2023
Exhibit P4	A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 4TH RESPONDENT DATED 27.12.2023
Exhibit P5	AA TRUE COPY OF THE REPLY SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT DATED 15.3.2024
Exhibit P6	A TRUE COPY OF THE COVER LETTER SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT DATED 12.11.2024
Exhibit P7	A TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 5TH RESPONDENT DATED 5.12.2024
Exhibit P8	A TRUE COPY OF THE CIRCULAR NO. 31/05/2018 - GST ISSUED BY THE 1ST RESPONDENT DATED 9.2.2018
Exhibit P9	A TRUE COPY OF THE CIRCULAR NO. 169/01/2022- GST ISSUED BY THE 1ST RESPONDENT DATED 12.3.2022
Exhibit P10	A TRUE COPY OF THE CIRCULAR NO. 4/2022 ISSUED BY THE COMMISSIONER STATE GST DEPARTMENT DATED 8.1.2023
Exhibit P11	A TRUE COPY OF THE RECONCILIATION STATEMENT SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT ALONG WITH THE SALES REGISTER FOR AY 2019-2020
Exhibit P12	A TRUE COPY OF THE RECONCILIATION STATEMENT SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT ALONG WITH THE SALES REGISTER FOR AY 2018-2019



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 237

APPENDIX OF WP(C) NO. 11251 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 29/06/2024 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE REPLY DATED 31/08/2024 SUBMITTED BY THE PETITIONER AGAINST EXHIBIT P1 SCN
Exhibit P3	TRUE COPY OF ORDER-IN-ORIGINAL NO. OIO/TPS/TVM/2024/06-JC DATED 04/02/2025 ISSUED BY THE 2ND RESPONDENT
Exhibit P4	TRUE COPY OF THE JUDGMENT IN JOINT COMMISSIONER V. M/S. LAKSHMI MOBILE ACCESSORIES (2025:KER:9253)



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 238

APPENDIX OF WP(C) NO. 11335 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE ALONG WITH RELIED UPON THE DOCUMENTS ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE REPLY DATED 11.11.2024 SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT
Exhibit P3	TRUE COPY OF LETTER DATED 16.1.2025 SENT BY PETITIONER TO THE 2ND RESPONDENT
Exhibit P4	TRUE COPY OF ORDER ORIGINAL NO. 28/2025/GST DATED 04-02-2025 OF THE 2ND RESPONDENT



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 239

APPENDIX OF WP(C) NO. 11396 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE NO. 15/AC/2023 DATED 09/11/2023 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE SHOW CAUSE NOTICE SCN/79/GST/2023- 24-AC(AE) DATED 26/12/2023 ISSUED BY THE 2ND RESPONDENT
Exhibit P3	TRUE COPY OF THE ORDER-IN ORIGINAL NO. 28/2024-25/GST(DC) DATED 29/04/2024 ISSUED BY THE 3RD RESPONDENT
Exhibit P4	TRUE COPY OF ORDER-INORIGINAL NO. 58/2024-25/GST(DC) DATED NIL ISSUED BY THE 3RD RESPONDENT
Exhibit P5	TRUE COPY OF THE JUDGMENT IN JOINT COMMISSIONER V. M/S. LAKSHMI MOBILE ACCESSORIES (2025:KER:9253)



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 240

APPENDIX OF WP(C) NO. 11516 OF 2025

PETITIONER EXHIBITS

Exhibit P1	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DTD. 22-04-2024
Exhibit P2	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DTD. 20-12-2024
Exhibit P3	COPY OF SUMMARY OF GSTR2A FOR THE YEAR 2018- 19 DTD. NIL
Exhibit P4	COPY OF SUMMARY OF GSTR2A FOR THE YEAR 2019- 20 DTD. NIL
Exhibit P5	COPY OF SUMMARY OF GSTR2A FOR THE YEAR 2020- 21 DTD. NIL

APPENDIX OF WP(C) NO. 11676 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE PROCEEDINGS BEARING REF. C.NO.IV/16/06/2017-CCO (TVPM), DATED 16.08.2017 BY THE ASSISTANT COMMISSIONER, OFFICE OF THE CHIEF COMMISSIONER, CENTRAL TAX CENTRAL EXCISE AND CUSTOMS, THIRUVANANTHAPURAM ZONE, CENTRAL REVENUE BUILDING, I.S. PRESS ROAD, ERNAKULAM - 682 018, DATED 16.08.2017
Exhibit P2	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 03.08.2024 ISSUED BY THE 3RDRESPONDENT
Exhibit P3	TRUE COPY OF THE REPLY DATED 20.01.2025 ALONG WITH ANNEXURES SUBMITTED BY THE PETITIONER BEFORE THE 4TH RESPONDENT
Exhibit P4	TRUE COPY OF THE PROCEEDINGS DATED 03.02.2025 ISSUED BY THE 4TH RESPONDENT
Exhibit P5	TRUE COPY OF THE REQUEST MADE BY THE 2ND RESPONDENT, DATED 11.11.2024 ISSUED BY THE 2ND RESPONDENT TO THE SPECIAL SECRETARY, GST COUNCIL, SECRETARIAT, TOWER II, 5TH FLOOR, JEEVAN BHARATI BUILDING, NEW DELHI
Exhibit P6	TRUE COPY OF THE REQUEST MADE BY THE 2ND RESPONDENT TO THE 1ST RESPONDENT, DATED 15.01.2025



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 242

APPENDIX OF WP(C) NO. 12422 OF 2025

PETITIONER EXHIBITS

Exhibit P1	COPY OF SHOW CAUSE NOTICE ISSUED BY THE 2ND RESPONDENT DTD. 10-10-2024
Exhibit P2	COPY OF REPLY FILED BY THE PETITIONER DTD. 09-11-2024
Exhibit P3	COPYOF ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT DTD. 20-02-2025
Exhibit P4	COPY OF JUDGMENT IN WPC NO. 2911/2025 OF THIS HON'BLE COURT DTD. 29-01-2025
Exhibit P5	COPY OF JUDGMENT IN WA NO. 258/2025 OF THIS HON'BLE COURT DTD. 05-02-2025



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 243

APPENDIX OF WP(C) NO. 12504 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE NOTICE DATED 15.01.2021 ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE REPLY DATED 19.11.2021 SUBMITTED BY THE PETITIONER TO THE 4TH RESPONDENT
Exhibit P3	TRUE COPY OF THE ORDER DATED 23.11.2021 ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER
Exhibit P4	TRUE COPY OF THE SHOW CAUSE NOTICE NO. SCN/AUD/KLM/T2KLK/2024/) 02A-AO DATED 30.07.2024 ISSUE BY THE 3RD RESPONDENT TO THE PETITIONER
Exhibit P5	TRUE COPY OF THE REPLY TO SCN SUBMITTED BY THE PETITIONER ON 31.08.2024 (DATE WRONGLY TYPED AS 31.08.2021)
Exhibit P6	TRUE COPY OF THE ADDITIONAL HEARING NOTE DATED 29.01.2025, SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT ON 31.05.2025
Exhibit P7	TRUE COPY OF THE ORDER NO.OIO/TPS/KLM/CKKR/2025/)8-STO ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 244

APPENDIX OF WP(C) NO. 13067 OF 2025

PETITIONER EXHIBITS

Exhibit-P1	TRUE COPY OF THE ABOVE ANNUAL RETURNS FOR THE YEAR 2017-18, 2018-19 &2019-20 ALONG WITH SUMMARY OF GSTR-3B
Exhibit-P2	TRUE COPY OF THE ELECTRONIC CREDIT LEDGER FOR THE PERIOD 1..07..2017 TO 30..04..2023
Exhibit-P3	TRUE COPY OF THE REPLY DATED 21..04..2022 FILED AGAINST SUMMONS DATED 10..01..2022 BY THE PETITIONER FILED BEFORE THE 2ND RESPONDENT
Exhibit-P4	TRUE COPY OF THE REPLY DATED 4-5-2022 FILED BY THE PETITIONER AGAINST SUMMONS DATED 27..04..2022 FILED BEFORE THE 2ND RESPONDENT
Exhibit-P5	TRUE COPY OF THE INTIMATION U/S. 74(5) BEARING REFERENCE NUMBER DCIK/IBK/F/INT.16/2021-22 DATED 16-09-2023 ISSUED BY THE 3RD RESPONDENT
Exhibit-P6	TRUE COPY OF THE COMMUNICATION DATED 31..10..2023 ISSUED BY THE 3RD RESPONDENT
Exhibit-P7	TRUE COPY OF THE SHOW CAUSE NOTICE IN BEARING REFERENCE NUMBER: CASE ID NO: IBK/F/INT16/2021-22 DATED 13..03..2024 ISSUED BY THE 3RD RESPONDENT
Exhibit-P8	TRUE COPY OF THE SUMMARY OF SHOW CAUSE FOR THE FINANCIAL YEAR 2017-18 BEARING REFERENCE NUMBER: ZD320324010479P DATED 13..03..2024 ISSUED BY THE 3RD RESPONDENT
Exhibit-P9	TRUE COPY OF THE SUMMARY OF SHOW CAUSE FOR THE FINANCIAL YEAR 2018-19 BEARING REFERENCE NUMBER :ZD320324010488Q DATED 13..03..2024 ISSUED BY THE 3RD RESPONDENT
Exhibit-P10	TRUE COPY OF THE SUMMARY OF SHOW CAUSE FOR THE FINANCIAL YEAR 2019-20 BEARING REFERENCE NUMBER :ZD320324010497R DATED 13..03..2024 ISSUED BY THE 3RD RESPONDENT
Exhibit -P11	TRUE COPY OF THE SUMMARY OF SHOW CAUSE FOR THE FINANCIAL YEAR 2020-21 BEARING REFERENCE NUMBER : ZD3203240105036 DATED 13..03..2024 ISSUED B Y THE 3RD RESPONDENT
Exhibit-P12	TRUE COPY OF THE SUMMARY OF SHOW CAUSE FOR THE FINANCIAL YEAR 2021-22 BEARING REFERENCE NUMBER : ZD320324010508W DATED 13..03..2024 ISSUED BY THE 3RD RESPONDENT



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 245

Exhibit -P13 TRUE COPY OF THE INSTRUCTION BEARING NUMBER 5/2023-GST DATED 13-12-2023 ISSUED BY CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

Exhibit-P14 TRUE COPY OF THE ADJUDICATION ORDER BEARING NUMBER: TPSD/EKM/2024/2-DC DATED 06-02-2025 ISSUED BY THE 1ST RESPONDENT

Exhibit-P15 TRUE COPY OF THE ORDER U/S.74 ALONG WITH SUMMARY ASSESSMENT ORDER IN FORM DRC-07 FOR THE YEAR 2017-18 BEARING REFERENCE NUMBER:ZD320225006898D DATED 06..02..2025

Exhibit-P16 TRUE COPY OF THE ORDER U/S.74 ALONG WITH SUMMARY ASSESSMENT ORDER IN FORM DRC-07 FOR THE YEAR 2018-19 BEARING REFERENCE NUMBER:ZD320225006905Q DATED 06..02..2025

Exhibit-P17 TRUE COPY OF THE ORDER U/S.74 ALONG WITH SUMMARY ASSESSMENT ORDER IN FORM DRC-07 FOR THE YEAR 2019-20 BEARING REFERENCE NUMBER:ZD320225006909I DATED 06..02..2025

Exhibit-P18 TRUE COPY OF THE ORDER U/S.74 ALONG WITH SUMMARY ASSESSMENT ORDER IN FORM DRC-07 FOR THE YEAR 2020-21 BEARING REFERENCE NUMBER:ZD320225006914R DATED 06..02..2025

Exhibit-P19 TRUE COPY OF THE ORDER U/S.74 ALONG WITH SUMMARY ASSESSMENT ORDER IN FORM DRC-07 FOR THE YEAR 2021-22 BEARING REFERENCE NUMBER:ZD320225006916N DATED 06..02..2025

Exhibit-P20 TRUE COPY OF THE NOTICE BEARING NUMBER: ZD321223031546U ALONG WITH ANNEXURE ISSUED BY THE 4TH RESPONDENT

Exhibit-P21 TRUE COPY OF THE ORDER DATED 09..04..2024 BEARING REFERENCE NUMBER ZD320424009068R ALONG WITH ANNEXURE ISSUED BY THE 4THE RESPONDENT

Exhibit-P22 TRUE COPY OF THE NOTICE IN ASMT -10 DATED 12..02..2021 ISSUED BY THE 4TH RESPONDENT

Exhibit-P23 TRUE COPY OF THE ORDER IN FORM GST ASMT-12 DATED 06..05..2024 ISSUED BY THE 4THE RESPONDENT

Exhibit-P24 TRUE COPY OF THE ABOVE RECTIFICATION PETITION DATED 1-3-2025 FILED BEFORE THE 1ST RESPONDENT FOR THE FINANCIAL YEAR 2017-18,2018-19,2019-20,2020-21 & 2021-22

Exhibit-P25 TRUE COPY OF THE JUDGMENT IN M/S. HCL INFOTECH LTD VERSUS COMMISSIONER ,COMMERCIAL TAX AND ANOTHER 2024(9) TMI 1644,ALLAHABAD HIGH COURT IN WRIT TAX NO:1396/2024 DATED



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 246

27..09..2024



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 247

APPENDIX OF WP(C) NO. 13261 OF 2025

PETITIONER EXHIBITS

Exhibit -P1	TRUE COPY OF THE ABOVE ANNUAL RETURNS FOR THE YEAR 2017-18, 2018-19 &2019-20 ALONG WITH SUMMARY OF GSTR-3B
Exhibit-P2	TRUE COPY OF THE ELECTRONIC CREDIT LEDGER FOR THE PERIOD 1..07..2017 TO 30..04..2023
Exhibit-P3	TRUE COPY OF THE REPLY DATED 21..04..2022 FILED AGAINST SUMMONS DATED 10..01..2022 BY THE PETITIONER BEFORE THE 2ND RESPONDENT
Exhibit-P4	TRUE COPY OF THE REPLY DATED 4-5-2022 FILED BY THE PETITIONER AGAINST SUMMONS DATED 27..04..2022 FILED BEFORE THE 2ND RESPONDENT
Exhibit-P5	TRUE COPY OF THE INTIMATION U/S. 74(5) BEARING REFERENCE NUMBER DCIK/IBK/F/INT.17/2021-22 DATED 16-09-2023 ISSUED BY THE 3RD RESPONDENT
Exhibit-P6	TRUE COPY OF THE COMMUNICATION DATED 31..10..2023 BEARING NUMBER IBK/F/INT/17/2021-22 ISSUED BY THE 3RD RESPONDENT
Exhibit-P7	TRUE COPY OF THE SHOW CAUSE NOTICE IN BEARING REFERENCE NUMBER: CASE ID NO: IBK/F/INT17/2021-22 DATED 13..03..2024 ISSUED BY THE 3RD RESPONDENT
Exhibit-P8	TRUE COPY OF THE SUMMARY OF SHOW CAUSE FOR THE FINANCIAL YEAR 2017-18 BEARING REFERENCE NUMBER: ZD320324010302C DATED 13..03..2024 ISSUED BY THE 3RD RESPONDENT
Exhibit-P9	TRUE COPY OF THE SUMMARY OF SHOW CAUSE FOR THE FINANCIAL YEAR 2018-19 BEARING REFERENCE NUMBER :ZD320324010401C DATED 13..03..2024 ISSUED BY THE 3RD RESPONDENT
Exhibit-P10	TRUE COPY OF THE SUMMARY OF SHOW CAUSE FOR THE FINANCIAL YEAR 2019-20 BEARING REFERENCE NUMBER :ZD3203240104228 DATED 13..03..2024 ISSUED BY THE 3RD RESPONDENT
Exhibit-P11	TRUE COPY OF THE SUMMARY OF SHOW CAUSE FOR THE FINANCIAL YEAR 2020-21 BEARING REFERENCE NUMBER : ZD320324010410D DATED 13..03..2024 ISSUED BY THE 3RD RESPONDENT
Exhibit-P12	TRUE COPY OF THE SUMMARY OF SHOW CAUSE FOR THE FINANCIAL YEAR 2021-22 BEARING REFERENCE NUMBER: ZD3203240104351 DATED 13..03..2024



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 248

ISSUED BY THE 3RD RESPONDENT

Exhibit-P13 TRUE COPY OF THE SUMMARY OF SHOW CAUSE FOR THE FINANCIAL YEAR 2021-22 BEARING REFERENCE NUMBER: ZD320324010467U DATED 13..03..2024 ISSUED BY THE 3RD RESPONDENT

Exhibit-P14 TRUE COPY OF THE INSTRUCTION BEARING NUMBER 5/2023-GST DATED 13-12-2023 ISSUED BY CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

Exhibit-P15 TRUE COPY OF THE REPLY DATED 05..07..2024 ALONG WITH CERTIFICATE BEARING NUMBER :SR/KOC/2023-24/GST DATED 18..07..2023

Exhibit-P16 TRUE COPY OF THE ADJUDICATION ORDER BEARING NUMBER: TPSD/EKM/2024/1-DC. DATED 05-02-2025 ISSUED BY THE 1ST RESPONDENT

Exhibit-P17 TRUE COPY OF THE ORDER U/S.74 ALONG WITH SUMMARY ASSESSMENT ORDER IN FORM DRC-07 FOR THE YEAR 2017-18 BEARING REFERENCE NUMBER:ZD3202250057013 DATED 05..02..2025 ISSUED BY THE 1ST RESPONDENT

Exhibit-P18 TRUE COPY OF THE ORDER U/S.74 ALONG WITH SUMMARY ASSESSMENT ORDER IN FORM DRC-07 FOR THE YEAR 2018-19 BEARING REFERENCE NUMBER:ZD320225005704X DATED 05..02..2025 ISSUED BY THE 1ST RESPONDENT

Exhibit-P19 TRUE COPY OF THE ORDER U/S.74 ALONG WITH SUMMARY ASSESSMENT ORDER IN FORM DRC-07 FOR THE YEAR 2019-20 BEARING REFERENCE NUMBER:ZD3202250057104 DATED 05..02..2025 ISSUED BY THE 1ST RESPONDENT

Exhibit-P20 TRUE COPY OF THE ORDER U/S.74 ALONG WITH SUMMARY ASSESSMENT ORDER IN FORM DRC-07 FOR THE YEAR 2020-21 BEARING REFERENCE NUMBER:ZD320225005713Y DATED 05..02..2025 ISSUED BY THE 1ST RESPONDENT

Exhibit-P21 TRUE COPY OF THE ORDER U/S.74 ALONG WITH SUMMARY ASSESSMENT ORDER IN FORM DRC-07 FOR THE YEAR 2021-22 BEARING REFERENCE NUMBER:ZD320225005715U DATED 05..02..2025 ISSUED BY 1ST RESPONDENT

Exhibit-P22 TRUE COPY OF THE ORDER U/S.74 ALONG WITH SUMMARY ASSESSMENT ORDER IN FORM DRC-07 FOR THE YEAR 2022-23 BEARING REFERENCE NUMBER:ZD320225005719M DATED 05..02..2025 ISSUED BY THE 1ST RESPONDENT

Exhibit-P23 TRUE COPY OF THE RECTIFICATION PETITION DATED 27..02..2025 FOR THE PERIOD 2018-19 TO 2022-23 & PETITION DATED 1-3-2025 FOR THE YEAR



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 249

Exhibit-P24

2017-18 FILED BEFORE THE 1ST RESPONDENT

**TRUE COPY OF THE JUDGMENT IN M/S. HCL
INFOTECH LTD VERSUS COMMISSIONER ,COMMERCIAL
TAX AND ANOTHER 2024(9) TMI 1644,ALLAHABAD
HIGH COURT IN WRIT TAX NO:1396/2024 DATED
27..09..2024**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 250

APPENDIX OF WP(C) NO. 13290 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 04/01/2024 ISSUED BY THE 1 ST RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE REPLY DATED 27/12/2024 SUBMITTED BY THE PETITIONER AGAINST EXHIBIT P1 SCN
Exhibit P3	TRUE COPY OF ORDER DATED 04/02/2025 ISSUED BY THE 2 ND RESPONDENT
Exhibit P4	TRUE COPY OF THE JUDGMENT IN JOINT COMMISSIONER V. M/S. LAKSHMI MOBILE ACCESSORIES (2025:KER:9253)



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 251

APPENDIX OF WP(C) NO. 13773 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 27/07/2024 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF ORDER DATED 27/12/2024 ISSUED BY THE 2ND RESPONDENT
Exhibit P3	TRUE COPY OF THE JUDGMENT IN WA 258/2025 DATED 05/02/2025 JOINT COMMISSIONER V. M/S. LAKSHMI MOBILE ACCESSORIES (2025:KER:9253)

APPENDIX OF WP(C) NO. 13913 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE PROCEEDINGS BEARING REF. C.NO.IV/16/06/2017-CCO (TVPM), DATED 16.08.2017 BY THE ASSISTANT COMMISSIONER, OFFICE OF THE CHIEF COMMISSIONER, CENTRAL TAX CENTRAL EXCISE AND CUSTOMS, THIRUVANANTHAPURAM ZONE, CENTRAL REVENUE BUILDING, I.S. PRESS ROAD, ERNAKULAM - 682 018, DATED 16.08.2017
Exhibit P2	TRUE COPY OF SUMMONS DATED 0712.2023
Exhibit P3	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 05.08.2024 ISSUED BY THE 3RDRESPONDENT
Exhibit P4	TRUE COPY OF THE REPLY DATED 30.12.2024 ALONG WITH ANNEXURES
Exhibit P5	TRUE COPY OF THE PROCEEDINGS DATED 15.01.2025 ISSUED BY THE 4TH RESPONDENT
Exhibit P6	TRUE COPY OF THE REQUEST MADE BY THE 2ND RESPONDENT, DATED 11.11.2024 ISSUED BY THE 2ND RESPONDENT TO THE SPECIAL SECRETARY, GST COUNCIL, SECRETARIAT, TOWER II, 5TH FLOOR, JEEVAN BHARATI BUILDING, NEW DELHI
Exhibit P7	TRUE COPY OF THE REQUEST MADE BY THE 2ND RESPONDENT TO THE 1ST RESPONDENT, DATED 15.01.2025



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 253

APPENDIX OF WP(C) NO. 14516 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW-CAUSE NOTICE DATED 11.09.2024 NO. NIL FOR THE A.Y.S 2020-21 & 2021-22 .
Exhibit P2	TRUE COPY OF THE ASSESSMENT ORDER IN ORIGINAL ISSUED U/S.73 OF THE ACT 2017 AGAINST THE PETITIONER FOR THE A.Y.S 2020-21 & 2021-22 DATED 27.02.2025 BEARING NO.OIO/TPS/ALV/CMVPZ/2025/197-ASTO ISSUED BY THE 3RD RESPONDENT.
Exhibit P3	TRUE COPY OF THE DRC-07 REF.NO.ZD320225025408R DATED 27.02.2025 FOR THE YEAR 2020-21 ISSUED U/S. 73 OF THE ACT 2017.
Exhibit P4	TRUE COPY OF THE DRC-07 REF.NO.ZD320325000436Z DATED 01.03.2025 FOR THE YEAR 2021-22 ISSUED U/S.73 OF THE ACT 2017 .
Exhibit P5	TRUE COPY OF THE INTERIM ORDER IN W.P. (C) .NO. 8637/2025 DATED 24.03.2025 .



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 254

APPENDIX OF WP(C) NO. 14625 OF 2025

PETITIONER EXHIBITS

- Exhibit P1** TRUE COPY OF THE SUMMONS BEARING NUMBER NO. ALPY/ MVK/ INT/ 33/ 2023- 2024, DATED 02.05.2024, ISSUED TO THE PETITIONER, BY THE INTELLIGENCE OFFICER, INTELLIGENCE UNIT- 2, KERALA STATE GST DEPARTMENT, MAVELIKKARA.
- Exhibit P2** TRUE COPY OF THE NOTICE BEARING NUMBER CR NO- 31/ 2023- 24/ SCN/ INT/ ALP/ 2024/ 03- DC, UNDER SECTION 74[1] OF THE ACT, BEARING DATE 23.07.2024, ISSUED TO PETITIONER, BY THE 2ND RESPONDENT [R2], WHICH WAS UPLOADED IN THE COMMON PORTAL.
- Exhibit P3** TRUE COPY OF THE REPLY BEARING DATE 13.08.2024, TO THE SHOWCAUSE NOTICE ISSUED BY WAY OF EXHIBIT P2, WHICH WAS SUBMITTED THROUGH COMMON PORTAL TO THE ADJUDICATING AUTHORITY ON 21.08.2024, ALONG WITH FORM GST DRC- 06, DATED 21.08.2024.
- Exhibit P4** TRUE COPY OF THE ORDER- IN- ORIGINAL NO. TPS/ KLM/ DKKR/ 2025/ 16- DC, DATED 03.02.2025, ISSUED BY THE DEPUTY COMMISSIONER, TAX PAYER SERVICES DIVISION, STATE GOODS AND SERVICES TAX DEPARTMENT, KOTTARAKKARA, KOLLAM.



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 255

APPENDIX OF WP(C) NO. 14661 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SUMMONS BEARING NO. IUM - 21/2023 -24 DATED 21.10.2023 ISSUED BY THE INTELLIGENCE OFFICER INTELLIGENCE UNIT, MUVATTUPUZHA
Exhibit P2	TRUE COPY OF THE SHOW CAUSE NOTICE BEARING NO SCN/INT /ALV/UMVPA/2024/08-10 DATED 11.7.2024
Exhibit P3	TRUE COPY OF THE REPLY SUBMITTED BY THE PETITIONER'S SOCIETY DATED 5.8.2024 WITHOUT ANNEXURES
Exhibit P4	TRUE COPY OF THE ORDER IN ORIGINAL NO. OIO/TPS/ALV/CAGLY/2024/03-STO DATED 30.1.2025



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 256

APPENDIX OF WP(C) NO. 14669 OF 2025

PETITIONER EXHIBITS

Exhibit-P1	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 01..08..2024 BEARING NO. SCN/INT/EKM/2024/16-DC ISSUED BY THE 1ST RESPONDENT
Exhibit-P2	TRUE COPY OF THE REPLY DATED 4-9-2024 FILED BEFORE THE 1ST RESPONDENT
Exhibit-P3	TRUE COPY OF THE REPLY DATED 23-10-2024 FILED BEFORE THE 1ST RESPONDENT
Exhibit-P4	TRUE COPY OF THE REPLY DATED 06..12..2024 FILED BEFORE THE 1ST RESPONDENT
Exhibit-P5	TRUE COPY OF ORDER DATED 30..12..2024 BEARING NUMBER OIO/TPS/EKM/ADJ3/2024/27-DC ISSUED BY THE 1ST RESPONDENT ALONG WITH ORDER U/S.74 & SUMMARY ORDER IN DRC-07 BEARING REFERENCE NUMBER: ZD3201250003737 FOR THE PERIOD 2017-18 TO 2022-23
Exhibit-P6	TRUE COPY OF THE RECTIFICATION PETITION DATED 13..01..2025 FILED BEFORE THE 1ST RESPONDENT AGAINST EXT-P5 ORDER .
Exhibit-P7	TRUE COPY OF THE RECTIFIED ORDER DATED 23-3-2025 BEARING NO. OIO/TPS/EKM/ADJ32024/27-DC (RECTIFICATION)



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 257

APPENDIX OF WP(C) NO. 14757 OF 2025

PETITIONER EXHIBITS

Exhibit-P1	TRUE COPY OF THE NOTICE NO.SCN/INT/WYD/UKPT2/2024/01-IO DATED 22..7..2024 ISSUED BY THE 2ND RESPONDENT.
Exhibit-P2	TRUE COPY OF THE ASSESSMENT ORDER BEARING NO.OIO/TPS/TSR/CCKD/2025/ 2017-18 TO 2023- 24 (UP TO OCT.2023) /88 -STO DATED 3..2..2025 ISSUED BY THE 1ST RESPONDENT.
Exhibit -P3	TRUE COPY OF THE ORDER DATED 20..3..2025 IN WPC 11251/2025 OF THIS HON'BLE COURT.

APPENDIX OF WP(C) NO. 14871 OF 2025

PETITIONER EXHIBITS

Exhibit P1	A TRUE COPY OF THE IMPUGNED ORDER DATED 06.02.2025
Exhibit P2	A TRUE COPY OF THE SHOW CAUSE NOTICE (WITHOUT ANNEXURES) DATED 05.08.2024
Exhibit P3	A TRUE COPY OF THE 3RD RESPONDENT'S NOTICE DATED 23.11.2022
Exhibit P4	A TRUE COPY OF THE PETITIONER'S REPLY TO EXT. P3 DATED 05.12.2022
Exhibit P5	A TRUE COPY OF THE SUMMONS DATED 03.02.2023 ISSUED BY THE 3RD RESPONDENT
Exhibit P6	A TRUE COPY OF THE STATEMENT GIVEN BY THE SECRETARY OF THE PETITIONER DATED 22.02.2023
Exhibit P7	A TRUE COPY OF THE PETITIONER'S REPLY DATED 12.10.2024
Exhibit P8	A TRUE COPY OF NOTIFICATION NO. 11/2017-CTR DATED 28.06.2017
Exhibit P9	A TRUE COPY OF THE AMENDMENT TO EXT. P8 VIZ. NOTIFICATION NO. 03/2019-CTR DATED 29.03.2019
Exhibit P10	A TRUE COPY OF INSTRUCTION NO. 05/2023-GST DATED 13.12.2023

RESPONDENT EXHIBITS

Exhibit R(1) (A)	The photocopy of Guidelines F No. CBIC-20010/67/2005-GST dated 16-09-2025
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2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 259

APPENDIX OF WP(C) NO. 14961 OF 2025

PETITIONER EXHIBITS

Exhibit-P1	TRUE COPY OF THE ORIGINAL SUIT NO.246/22019 FILED BY THE PETITIONER & 2 OTHERS ON 14..10..2019 BEFORE THE SUB COURT, ERNAKULAM.
Exhibit-P2	TRUE COPY OF THE SHOW CAUSE NOTICE NO 51/2023-24/GST-ADC/JC DATED 29..2..2024 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.
Exhibit -P3	TRUE COPY OF THE REPLY DATED 01..04..2024 FILED BY PETITIONER BEFORE THE 1ST RESPONDENT.
Exhibit -P4	TRUE COPY OF THE ASSESSMENT ORDER GEXCOM/ADJN/GST/ADC/445/2024-ADJN WITH DIN-20250158TI000001590F DATED 08-01-2025 ISSUED BY THE 1ST RESPONDENT.
Exhibit -P5	TRUE COPY OF THE INSTRUCTION BEARING NUMBER 5/2023-GST DATED 13..12..2023 ISSUED BY CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS.
Exhibit -P6	TRUE COPY OF THE DECISION OF THE HONORABLE HIGH OF ALLAHABAD IN THE CASE OF M/S.HCL INFOTECH LTD VS COMMISSIONER OF COMMERCIAL TAX & ANOTHER 2024(9) TMI 1644.
Exhibit -P7	TRUE COPY OF THE ORDER DATED 03..04..2025 IN WPC 13716/2025 OF THIS HON'BLE COURT .



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 260

APPENDIX OF WP(C) NO. 15178 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SINGLE COMBINED SHOW CAUSE NOTICE DT. 31.10.2022 ISSUED FOR THE 3 FINANCIAL YEARS BY THE 2ND. RESPONDENT
Exhibit P2	TRUE COPY OF THE CIRCULAR NO. 116/35/2019-GST, F.NO. 354/136/2019 - TRU DATED 11.10.2019
Exhibit P3	TRUE COPY OF CIRCULAR NO. 127/9/2010-ST DT. 16.08.2010 ISSUED BY DIRECTOR TRU
Exhibit P4	TRUE COPY OF THE ORDER-IN-ORIGINAL DT. 01.02.2025 ISSUED BY THE 2ND. RESPONDENT

APPENDIX OF WP(C) NO. 15357 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 24.07.2024 (A SINGLE NOTICE ISSUED FOR THE SIX FINANCIAL YEARS) BY THE 1ST RESPONDENT
Exhibit P2	TRUE COPY OF THE INTERIM REPLY DATED 05-09-2024 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
Exhibit P3	TRUE COPY OF THE AFFIDAVIT
Exhibit P4	TRUE COPY OF THE JUDGMENT DATED 24.1.2025 IN W.P(C)NO. 2948/2025 OF THIS HON'BLE COURT
Exhibit P5	TRUE COPY OF THE REPLY FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2017-18
Exhibit P5(a)	TRUE COPY OF THE REPLY FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2018-19
ExhibitP5(b)	TRUE COPY OF THE REPLY FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2019-20
Exhibit P5(c)	TRUE COPY OF THE REPLY FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2020-21
Exhibit P5(d)	TRUE COPY OF THE REPLY FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2021-22
ExhibitP5(e)	TRUE COPY OF THE REPLY FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2022-23
Exhibit P6	TRUE COPY OF THE PROCEEDINGS ISSUED UNDER SECTION 74(9) OF THE ACT BY THE 2ND RESPONDENT DATED 05- 02-2025

APPENDIX OF WP(C) NO. 15691 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 24.07.2024 (A SINGLE NOTICE ISSUED FOR THE SIX FINANCIAL YEARS) BY THE 1ST RESPONDENT
Exhibit P2	A TRUE COPY OF THE INTERIM REPLY DATED 03-09-2024 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
Exhibit P3	THE COPY OF THE LETTER DATED 28.1.2025 AND 24.1.2025 ALONGWITH AFFIDAVIT DATED 16.1.2025
Exhibit P4	TRUE COPY OF THE JUDGMENT IN W.P(C) NO. 2921/2025 DATED 24.1.2025
Exhibit P5	TRUE COPY OF THE REPLY FILED BY THE PETITIONER FOR THE AYS 2017-18 DATED 28.1.2025
Exhibit P5(a)	TRUE COPY OF THE REPLY FILED BY THE PETITIONER FOR THE AYS 2018-19 DATED 28.1.2025
Exhibit P5(b)	TRUE COPY OF THE REPLY FILED BY THE PETITIONER FOR THE AYS 2019-20 DATED 28.1.2025
Exhibit P5(c)	TRUE COPY OF THE REPLY FILED BY THE PETITIONER FOR THE AYS 2020-21 DATED 28.1.2025
Exhibit P5(d)	TRUE COPY OF THE REPLY FILED BY THE PETITIONER FOR THE AYS 2021-22 DATED 28.1.2025
Exhibit P5(e)	TRUE COPY OF THE REPLY FILED BY THE PETITIONER FOR THE AYS 2022-23 DATED 28.1.2025
Exhibit P6	TRUE COPY OF THE PROCEEDINGS ISSUED UNDER SECTION 74(9) OF THE ACT BY THE 2ND RESPONDENT DATED 05- 02-2025



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 263

APPENDIX OF WP(C) NO. 16352 OF 2025

PETITIONER EXHIBITS

Exhibit P1	COPY OF ORDER IN FORM GST INS-02 ISSUED BY THE 1ST RESPONDENT DTD. 29-06-2022
Exhibit P2	COPY OF ORDER OF SEIZURE IN FORM GST INS-02 ISSUED BY THE 2ND RESPONDENT DTD. 29-06-2022
Exhibit P3	COPY OF SHOW CAUSE NOTICE ISSUED BY THE 3RD RESPONDENT DTD. 28-11-2022
Exhibit P4	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT DTD. 21-12-2022
Exhibit P5	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT DTD. 18-03-2023
Exhibit P6	COPY OF AFFIDAVIT FILED BY THE PETITIONER DTD. 18-03-2023
Exhibit P7	COPY OF NOTICE ISSUED BY THE 4TH RESPONDENT DTD. 08-01-2025
Exhibit P8	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 4TH RESPONDENT DTD. 25-01-2025
Exhibit P9	COPY OF ORDER ISSUED BY THE 4TH RESPONDENT DTD. 05-02-2025
Exhibit P10	COPY OF JUDGMENT IN WPC NO. 2911/2025 OF THIS HON'BLE COURT DTD. 28-01-2025
Exhibit P11	COPY OF JUDGMENT IN WA NO. 258/2025 OF THIS HON'BLE COURT DTD. 05-02-2025
Exhibit P12	COPY OF ORDER IN WPC NO. 13400/2025 OF THIS HON'BLE COURT DTD. 03-04-2025

APPENDIX OF WP(C) NO. 17091 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE NOTICE DATED 18.02.2020 IN FORM ASMT-10, ISSUED BY THE STATE TAX OFFICER, NEYYATINKARA
Exhibit P2	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 12.08.2021 ISSUED BY THE STATE TAX OFFICER, TAX PAYER SERVICES CIRCLE, POOJAPURA
Exhibit P3	TRUE COPY OF THE REPLY DATED 09.10.2021 ALONG WITH FORM DRC-06 SUBMITTED BY THE PETITIONER BEFORE THE STATE TAX OFFICER IN RESPONSE TO EXHIBIT P2 NOTICE
Exhibit P4	TRUE COPY OF THE REPLY DATED 13.11.2023 SUBMITTED BY THE PETITIONER BEFORE THE STATE TAX OFFICER
Exhibit P5	TRUE COPY OF FORM DRC-06 DATED 19.11.2023 UNDER COVER OF WHICH EXHIBIT P4 WAS SUBMITTED
Exhibit P6	TRUE COPY OF THE ORDER DATED 24.11.2023 ALONG WITH ITS SUMMARY, ISSUED TO THE PETITIONER BY THE STATE TAX OFFICER, TAX PAYER SERVICES CIRCLE, POOJAPURA
Exhibit P7	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 02.08.2024 ISSUED BY THE 4TH RESPONDENT UNDER SECTION 74 OF THE CGST/KSGST ACT, 2017
Exhibit P8	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 02.08.2024 ISSUED BY THE 4TH RESPONDENT UNDER SECTION 73 OF THE CGST/KSGST ACT, 2017
Exhibit P9	TRUE COPY OF THE REPLY DATED 23.08.2024 SUBMITTED BY THE PETITIONER BEFORE THE 4TH RESPONDENT
Exhibit P10	TRUE COPY OF FORM DRC-06 31.08.2024 UNDER COVER OF WHICH EXHIBIT P9 SUBMITTED
Exhibit P11	TRUE COPY OF THE ORDER DATED 03.01.2025 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER UNDER SECTION 74 OF THE CGST/KSGST ACT, 2017
Exhibit P12	TRUE COPY OF THE ORDER DATED 03.01.2025 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER UNDER SECTION 73 OF THE CGST/KSGST ACT, 2017



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 265

APPENDIX OF WP(C) NO. 17159 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOWCAUSE NOTICE DATED 08.02.2023
Exhibit P2	TRUE COPY OF THE REPLY FILED BY THE PETITIONER DATED 31.05.2023
Exhibit P2(a)	TRUE COPY OF THE ADDITIONAL REPLY FILED BY THE PETITIONER DATED 27.07.2023
Exhibit P3	TRUE COPY OF THE ASSESSMENT ORDER DATED 05.02.2025



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 266

APPENDIX OF WP(C) NO. 17167 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 02.08.2024.
Exhibit P2	TRUE COPY OF THE REPLY (WITHOUT ANNEXURES) FILED BY THE PETITIONER DATED 19.12.2024.
Exhibit P3	TRUE COPY OF THE ORDER DATED 04.02.2025 PASSED BY THE 1ST RESPONDENT.



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 267

APPENDIX OF WP(C) NO. 17320 OF 2025

PETITIONER EXHIBITS

Exhibit P1 TRUE COPY OF REGISTRATION CERTIFICATE IN FORM
GST REG-06 DATED 16.07.2018, FOR
GSTIN:32AAACZ5853F1ZD ISSUED TO 1ST
PETITIONER UNDER THE GST ACT.

Exhibit P1(a) TRUE COPY OF REGISTRATION CERTIFICATE IN FORM
GST REG-06 DATED 17.07.2018, FOR
GSTIN:32AMPPS9862F1ZG ISSUED TO 2ND
PETITIONER UNDER THE GST ACT.

Exhibit P2 TRUE COPY OF SANCTION OF CREDIT FACILITIES
DATED 13.05.2016 FOR RS.3 CRORE PROVIDED BY
STATE BANK OF TRAVANCORE, SME,
THIRUVANANTHAPURAM BRANCH UNDER CASH CREDIT
ACCOUNT NO.67362440192 TO 1ST PETITIONER.

Exhibit P2(a) TRUE COPY OF SANCTION OF CREDIT FACILITIES
DATED 13.05.2016 FOR RS.3 CRORE PROVIDED BY
STATE BANK OF TRAVANCORE, SME,
THIRUVANANTHAPURAM BRANCH UNDER CASH CREDIT
ACCOUNT NO.67362440103 TO 2ND PETITIONER.

Exhibit P3 TRUE COPY OF STOCK REGISTER FOR ELECTRICAL
OTHER ITEMS FOR THE YEARS 2017-18 TO 2019-20,
CREATED UNDER TALLY SOFTWARE OF 1ST
PETITIONER, FOR THE SOLE PURPOSE OF FILING
GSTR-3B RETURNS BEFORE SBT FOR ENJOYING
CONTINUED UNINTERRUPTED OVER DRAFT CREDIT
FACILITY.

Exhibit P3(a) TRUE COPY OF STOCK REGISTER FOR ELECTRICAL
OTHER ITEMS FOR THE YEARS 2017-18 AND 2018-
19, CREATED UNDER TALLY SOFTWARE OF 2ND
PETITIONER, FOR THE SOLE PURPOSE OF FILING
GSTR-3B RETURNS AND FOR PRODUCING BEFORE SBT
FOR ENJOYING CONTINUED UNINTERRUPTED OVER
DRAFT CREDIT FACILITY

Exhibit P4 TRUE COPY OF COMMON/COMPOSITE SHOW CAUSE
NOTICE NO.02/GST/AC/DIV/2023-24 DATED
23.08.2023 ISSUED U/S.74 OF THE GST ACT, BY
1ST RESPONDENT FOR THE YEARS 2017-18 TO 2019-
20.

Exhibit P4(a) TRUE COPY OF COMMON/COMPOSITE SHOW CAUSE
NOTICE NO.01/2023-24 GST (ADC) DATED
08.08.2023 ISSUED U/S.74 OF THE GST ACT, BY
1ST RESPONDENT FOR THE YEARS 2017-18 TO 2019-
20.



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 268

Exhibit P5 TRUE COPY OF COMMON REPLY DATED 22.05.2024 SUBMITTED BEFORE 1ST RESPONDENT AGAINST EXT P4 AND EXT P4(A) SHOW CAUSE NOTICES.

Exhibit P6 TRUE COPY OF CIRCULAR NO.171/03/2022-GST DATED 06.07.2022 ISSUED BY 3RD RESPONDENT, IN CLARIFYING THAT NO PENAL ACTION UNDER THE PROVISIONS OF SEC.73 OR 74 IS REQUIRED TO BE TAKEN.

Exhibit P7 TRUE COPY OF COMMON/COMPOSITE ORDER NO.53/GST/DC/DIV/2024-25 DATED 19.11.2024, FOR THE PERIOD 2017-18 TO 2019-20 ISSUED BY 1ST RESPONDENT TO 1ST PETITIONER, INVOKING SEC.74 OF GST ACT.

Exhibit P7(a) TRUE COPY OF COMMON/COMPOSITE ORDER NO.33/2024-25 GST (JC) DATED 31.12.2024, FOR THE PERIOD 2017-18 TO 2019-20 ISSUED BY 1ST RESPONDENT TO 2ND PETITIONER, INVOKING SEC.74 OF GST ACT.

Exhibit P8 TRUE COPY OF JUDGMENT DATED 05.02.2025 IN WA NO.258 OF 2025, PASSED BY DIVISION BENCH OF THIS HON'BLE COURT, ON SIMILAR SET OF FACTS, IN QUASHING CONSOLIDATED NOTICE.

Exhibit P9 TRUE COPY OF JUDGMENT DATED 29.11.2024 IN WP© NO.20656 OF 2024 IN THE CASE OF FORTUNE SERVICES VS. UNION OF INDIA AND CONNECTED CASES.

Exhibit P10 TRUE COPY OF INTERIM ORDER DATED 25.04.2025 IN WP© NO.16813 OF 2025 PASSED BY THIS HON'BLE COURT, ON SIMILAR SET OF FACTS.



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 269

APPENDIX OF WP(C) NO. 17369 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOWCAUSE NOTICE (WITHOUT ANNEXURES) DATED 26.07.2024
Exhibit P2	TRUE COPY OF THE REPLY FILED BY THE PETITIONER DATED 23.01.2025
Exhibit P3	TRUE COPY OF THE ASSESSMENT ORDER DATED 04.02.2025
Exhibit P4	TRUE COPY OF THE INTERIM ORDER DATED 11.11.2025 ISSUED BY THIS HONOURABLE COURT IN W.P(C) NO.15927/2025

RESPONDENT EXHIBITS

EXHIBIT R2 (a)	TRUE COPY OF THE REPRESENTATION DATED 06-06-2022
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2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 270

APPENDIX OF WP(C) NO. 17374 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOWCAUSE NOTICE (WITHOUT ANNEXURES) DATED 31.07.2024
Exhibit P2	TRUE COPY OF THE REPLY FILED BY THE PETITIONER DATED 23.01.2025
Exhibit P3	TRUE COPY OF THE ASSESSMENT ORDER DATED 05.02.2025
Exhibit P4	TRUE COPY OF THE INTERIM ORDER DATED 11.11.2025 ISSUED BY THIS HONOURABLE COURT IN W.P (C) NO. 15927/2025

RESPONDENT EXHIBITS

Exhibit R2(a)	True copy of the representation dated 6-06-2022
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2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 271

APPENDIX OF WP(C) NO. 17386 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOWCAUSE NOTICE DATED 25.06.2024
Exhibit P2	TRUE COPY OF THE REPLY FILED BY THE PETITIONER DATED 18.01.2024
Exhibit P3	TRUE COPY OF THE ASSESSMENT ORDER DATED 01.02.2024
Exhibit P4	TRUE COPY OF THE INTERIM ORDER DATED 11.11.2025 ISSUED IN W.P (C) NO. 15927/2025 ISSUED BY THIS HONOURABLE COURT



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WP(C)No.15618 OF 2025 & Con.Cases 272

APPENDIX OF WP(C) NO. 17462 OF 2025

PETITIONER EXHIBITS

ExhibitP1	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 15-05-2024
ExhibitP2	TRUE COPY OF THE ORDER DATED 05-02-2025
ExhibitP3	TRUE COPY OF THE FORM DRC-07 DATED 05- 02-2025
ExhibitP4	TRUE COPY OF THE INTERIM ORDER DATED 09-04-2025 OF THIS HON'BLE COURT IN W.P.(C). 14867 OF 2025

APPENDIX OF WP(C) NO. 17810 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE MEMORANDUM OF ASSOCIATION OF THE 1ST PETITIONER
Exhibit P2	TRUE COPY OF THE FORM GST INS-01 AUTHORIZATION FOR SEARCH BEARING CBIC-DIN-20220758TI000000C255 ISSUED BY THE 4TH RESPONDENT ALONG WITH MAHAZAR DATED 22.07.2022 AND FORM GST INS-02 ORDER OF SEIZURE DATED 22.07.2022 ISSUED BY THE 5TH RESPONDENT
Exhibit P3	TRUE COPY OF THE FORM GST INS-01 AUTHORIZATION FOR SEARCH BEARING CBIC-DIN-20220758TI0000333FCB ISSUED BY THE 4TH RESPONDENT ALONG WITH MAHAZAR DATED 22.07.2022 AND FORM GST INS-02 ORDER OF SEIZURE DATED 22.07.2022 ISSUED BY THE 6TH RESPONDENT
Exhibit P4	TRUE COPY OF THE FORM GST INS-01 AUTHORIZATION FOR SEARCH BEARING CBIC-DIN-20220758TI000033003B ISSUED BY THE 4TH RESPONDENT ALONG WITH MAHAZAR DATED 22.07.2022 AND FORM GST INS-02 ORDER OF SEIZURE DATED 22.07.2022 ISSUED BY THE 6TH RESPONDENT
Exhibit P5	TRUE COPY OF THE SHOW CAUSE NOTICE NO. 9/2024-25/ADC DATED 23.07.2024, BEARING DIN: 20240758TI000000C8B8 WHICH WAS RECEIVED ON 26.07.2024
Exhibit P6	TRUE COPY OF SUMMARY OF SHOW CAUSE NOTICE IN FORM GST DRC-01 DATED 26.07.2024 BEARING REF NO. ZD320724026149I
Exhibit P7	TRUE COPY OF THE REPLY OF THE PETITIONERS DATED 24.08.2024
Exhibit P8	TRUE COPY OF THE LETTER DATED 23.09.2024 BEARING DIN 20240958MC000001060A
Exhibit P9	TRUE COPY OF THE LETTER DATED 08.10.2024
Exhibit P10	TRUE COPY OF THE REMINDER LETTER DATED 30.10.2024
Exhibit P11	TRUE COPY OF THE ADJOURNMENT LETTER DATED 19.11.2024
Exhibit P12	TRUE COPY OF THE INTIMATION FOR PERSONAL HEARING DATED 02.12.2024 BEARING DIN-20241258TI0000111BAE



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 274

Exhibit P13	TRUE COPY OF THE LETTER DATED 23.12.2024 FILED BEFORE THE 3RD RESPONDENT
Exhibit P14	TRUE COPY OF THE LETTER DATED 07.01.2025
Exhibit P15	TRUE COPY OF THE INTIMATION FOR PERSONAL HEARING DATED 15.01.2025
Exhibit P16	TRUE COPY OF THE LETTER DATED 27.01.2025
Exhibit P17	TRUE COPY OF THE LETTER DATED 30.01.2025 BEARING DIN- 20250158TI00000040E5
Exhibit P18	TRUE COPY OF THE ORDER DATED 05.02.2025 PASSED BY THE 3RD RESPONDENT WHICH WAS RECEIVED BY THE PETITIONERS ON 08.02.2025
Exhibit P19	TRUE COPY OF THE JUDGMENT DATED 17.12.2024 IN WP(C) NO. 26732 OF 2024 OF THIS HON'BLE COURT
Exhibit P20	TRUE COPY OF THE CBIC CIRCULAR NO. 171/03/2022-GST DATED 06.07.2022

APPENDIX OF WP(C) NO. 18102 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SERVICE AGREEMENT DATED 31.10.2019 BETWEEN ELICL AND PETITIONER
Exhibit P2	TRUE COPY OF SAMPLE INVOICES ISSUED TO ELICL
Exhibit P3	TRUE COPY OF LEDGER EXTRACTS OF ELICL FOR THE PERIOD IN QUESTION
Exhibit P4	TRUE COPY OF SAMPLE TDS CERTIFICATES EVIDENCING COMMISSION PAYMENTS
Exhibit P5	TRUE COPY OF LEDGER EXTRACTS CONTAINING DETAILS OF THE COMMISSION PAID
Exhibit P6	TRUE COPY OF THE AUDITED FINANCIAL STATEMENTS OF THE PETITIONER OF PAST PERIODS
Exhibit P7	TRUE COPY OF THE SUMMONS LETTER DATED 11.11.2022 ISSUED BY SENIOR INTELLIGENCE OFFICER, DIRECTORATE GENERAL OF GST INTELLIGENCE ZONAL UNIT, MUMBAI TO THE PETITIONER
Exhibit P8	TRUE COPY OF THE SUMMONS DATED 02.01.2023 ISSUED BY SENIOR INTELLIGENCE OFFICER, DIRECTORATE GENERAL OF GST INTELLIGENCE ZONAL UNIT, MUMBAI TO THE PETITIONER
Exhibit P9	TRUE COPY OF REPLY LETTER DATED 05.01.2023 SUBMITTED BY THE PETITIONER TO THE SENIOR INTELLIGENCE OFFICER, DGGI, MUMBAI
Exhibit P10	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 27.03.2024 ISSUED BY RESPONDENT NO. 2 TO PETITIONER
Exhibit P11	TRUE COPY OF THE REPLY DATED 30.11.2024 SUBMITTED BY THE PETITIONER
Exhibit P12	TRUE COPY OF HEARING NOTICE HAVING DIN 20241159TL000000D367 DATED 21.11.2024 ISSUED BY SUPERINTENDENT (ADJN.) TO THE PETITIONER
Exhibit P13	TRUE COPY OF REQUEST LETTER DATED 29.11.2024 SUBMITTED BY THE PETITIONER
Exhibit P14	TRUE COPY OF THE POSTING NOTICE DATED 08.01.2025 ISSUED BY SUPERINTENDENT, BENGALURU EAST COMMISSSIONERATE
Exhibit P15	TRUE COPY OF THE ORDER IN ORIGINAL NO. 50/JC-3/B-EAST/2025 DATED 03.02.2025 ISSUED BY RESPONDENT NO. 1 TO PETITONER
Exhibit P16	TRUE COPY OF A DETAILED STATEMENT OF THE INPUTS/INPUT SERVICES AVAILED BY THE



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 276

PETITIONER



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 277

APPENDIX OF WP(C) NO. 19420 OF 2025

PETITIONER EXHIBITS

Exhibit P1	A TRUE COPY OF THE SHOW CAUSE NOTICE NO. 06/2023-2024 DATED 17.11.2023
Exhibit P2	A TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 2ND RESPONDENT DATED 06.12.2024
Exhibit P3	A TRUE COPY OF THE INTERIM ORDER ISSUED BY THIS HON'BLE COURT IN WP(C) 10694/2025 DATED 20.3.2025
Exhibit P4	A TRUE COPY OF THE INTERIM ORDER ISSUED BY THIS HON'BLE COURT IN WP(C) 14509/2025 DATED 8.4.2025

APPENDIX OF WP(C) NO. 19684 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE TAX RECEIPT IN THE NAME OF THE PETITIONER AND IN HIS WIFE FOR THE YEAR 2013-14
Exhibit P2	TRUE COPY OF THE NOTICE NO. 1/19-20/A2/STO(IB)-II DATED 15.07.2019 IN DRC-01
Exhibit P3	TRUE COPY OF LETTER DATED 21.08.2019 FURNISHED BY THE PETITIONER BEFORE THE STATE TAX OFFICER ON 22/08/2019
Exhibit P4	TRUE COPY OF THE NOTICE NO. DIN 20200158T H00005GF8F2 DATED 21.01.2020
Exhibit P5	TRUE COPY OF THE LETTER NO. DIN-20200258TH00008K77A7 DATED 26.02.2020
Exhibit P6	TRUE COPY OF THE LETTER NO. DIN-20200258TH00004VF584 DATED 28.09.2020
Exhibit P7	TRUE COPY OF THE LETTER DATED 15.10.2020
Exhibit P8	TRUE COPY OF THE SHOW CAUSE NOTICE NO. 1/2023-24 GST (SUPT). THIRUVALLAM DATED 22.09.2023
Exhibit P9	THE TRUE COPY OF THE COMPOSITE ORDER NO. DIN-20231258 TH060600F2F7 DATED 26.12.2023 OF THE SUPERINTENDENT, CENTRAL TAX AND CENTRAL EXCISE, THIRUVALLAM RANGE FOR THE PERIOD FROM 2017-18 TO 2019-20 IN FORM GST DRC-07
Exhibit P10	TRUE COPY OF THE JUDGMENT IN JOINT COMMISSIONER (INTELLIGENCE & ENFORCEMENT) AND ANR. VS. M/S. LAKSHMI MOBILE ACCESSORIES [JUDGMENT DATED 5-02-2025 IN W.A.NO.258 OF 2025]
Exhibit P10(a)	TRUE COPY OF THE JUDGMENT IN M/S. ALBATROSS BUILDERS AND DEVELOPERS LLP VS. ASST. COMMISSIONER OF CENTRAL TAX (A.E.), BENGALURU [2024 (12) TMI 656 (KAR.)
Exhibit P11	TRUE COPY OF THE NOTICE NO. DIN 20240958XJ0000333B89 DATED 3.09.2024
Exhibit P12	TRUE COPY OF THE APPLICATION FILED UNDER SUB-SECTION (3) OF SECTION 107 OF THE ACT IN IN FORM NO. GST APL-03 DATED 18/07/2024
Exhibit P13	TRUE COPY OF ACKNOWLEDGEMENT FOR SUBMISSION OF APPEAL IN FORM GST APL-02 BEARING DIN 20240958XJ0000784603 DATED 02.09.2024



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WP(C)No.15618 OF 2025 & Con.Cases 279

Exhibit P14	THE TRUE COPY OF THE LETTER DATED 03-09-2024 FOR ADJOURNMENT
Exhibit P15	THE COPY OF THE SCREENSHOT OF THE E-MAIL SENT
Exhibit P16	TRUE COPY OF THE ORDER NO. DIN 2024958XJ00000000C9 DATED 4.09.2024
Exhibit P17	TRUE COPY OF THE RENT DEED EXECUTED BY THE WIFE OF THE PETITIONER
Exhibit P18	THE TRUE COPY OF THE ACCOUNT STATEMENT OF THE DHANALAKSHMI BANK HOLDING ACCOUNT NO. 011800100015334FOR THE PERIOD FROM 1.1.2014 TO 31.12.2020
Exhibit P19	TRUE COPY OF THE CERTIFICATE NO. NM/B/361511 DATED 05-11-2024

APPENDIX OF WP(C) NO. 19838 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE TAX RECEIPT IN THE NAME OF THE PETITIONER AND IN HIS WIFE FOR THE YEAR 2013-14
Exhibit P2	TRUE COPY OF THE NOTICE NO. DIN 20200158T H00005GF8F2 DATED 21.01.2020
Exhibit P3	TRUE COPY OF THE LETTER NO. DIN-20200258TH00008K77A7 DATED 26.02.2020
Exhibit P4	TRUE COPY OF THE COPY OF THE LETTER NO. DIN-20200958TH00004VF584 DATED 28.09.2020
Exhibit P5	TRUE COPY OF THE LETTER DATED 15.10.2020
Exhibit P6	TRUE COPY OF THE LETTER NO. DIN 20201058 TH0000RF5B4 DATED 21.10.2020
Exhibit P7	TRUE COPY OF THE LETTER NO. DIN-20201258TH 000055155B DATED 7.12.2020
Exhibit P8	TRUE COPY OF THE SHOW CAUSE NOTICE NO. 132/2020 ST (DC) DATED 21.12.2020
Exhibit P9	TRUE COPY OF THE REPLY TO EXHIBIT P8 DATED 17.06.2022
Exhibit P10	TRUE COPY OF THE DETAILED REPLY TO EXHIBIT P8 DATED 29.06.2022
Exhibit P11	TRUE COPY OF THE NOTICE NO. DIN 20240758TH060041464D DATED 9.7.2024
Exhibit P12	TRUE COPY OF THE REQUEST LETTER DATED 18/07/2024
Exhibit P13	TRUE COPY OF THE LETTER DATED 7.03.2025 OF THE PETITIONER
Exhibit P14	TRUE COPY OF THE APPLICATION DATED 26.03.2025 UNDER THE RIGHT TO INFORMATION ACT, 2005
Exhibit P15	TRUE COPY OF THE LETTER NO. III(20)/1801/2024-CGST-DIV-TVM SOUTHCOMMRTE-THR DATED 9/04/2025
Exhibit P16	TRUE COPY OF THE APPLICATION DATED 25.04.2025 UNDER THE RIGHT TO INFORMATION ACT, 2005
Exhibit P17	TRUE OF COPY OF THE LETTER NO. III/(20)/1801/2024-CGST-DIV-TVM DATED 29.04.2025
Exhibit P18	THE TRUE COPY OF THE ORDER NO. 84/2022-ST(AC) DATED 30.06.2022 OF THE FIRST RESPONDENT OBTAINED UNDER THE RIGHT TO INFORMATION ACT, 2005



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 281

Exhibit P19	. THE TRUE COPY OF THE JUDGMENT OF THE HON'BLE SUPREME COURT IN TAMIL NADU HOUSING BOARD VS CENTRAL EXCISE [1994 SUPP.4 SCR 62]
Exhibit P20	THE COPY OF THE JUDGMENT OF HON'BLE HIGH COURT OF KERALA IN JOINT COMMISSIONER (INTELLIGENCE & ENFORCEMENT) AND ANR. VS. M/S. LAKSHMI MOBILE ACCESSORIES [JUDGMENT DATED 5-02-2025 IN W.A.NO.258 OF 2025]
Exhibit P21	THE TRUE COPY OF THE JUDGMENT OF THE HON'BLE HIGH COURT OF KARNATAKA IN M/S. ALBATROSS BUILDERS AND DEVELOPERS LLP VS. ASST. COMMISSIONER OF CENTRAL TAX (A.E.), BENGALURU [2024 (12) TMI 656 (KAR.)]

APPENDIX OF WP(C) NO. 20034 OF 2025

PETITIONER EXHIBITS

Exhibit P1	A TRUE COPY OF THE EXPORT TRANSACTION DETAILS OF HAIR EXTENSIONS
Exhibit P2	A TRUE COPY OF THE MAHAZARS DATED 07.12.2022 DRAWN BY SENIOR INTELLIGENCE OFFICER, DIRECTORATE GENERAL OF GOODS AND SERVICES TAX INTELLIGENCE, THIRUVANANTHAPURAM REGIONAL UNIT AT THE ERNAKULAM PREMISES
Exhibit P3	A TRUE COPY OF THE MAHAZAR DATED 07.12.2022 DRAWN BY SENIOR INTELLIGENCE OFFICER, DIRECTORATE GENERAL OF GOODS AND SERVICES TAX INTELLIGENCE, THIRUVANANTHAPURAM REGIONAL UNIT AT THE THIRUVANANTHAPURAM PREMISES
Exhibit P4	TRUE COPIES OF THE STATEMENTS OF THE PETITIONER AND THE PETITIONER'S EMPLOYEE RECORDED BY SENIOR INTELLIGENCE OFFICER, DIRECTORATE GENERAL OF GOODS AND SERVICES TAX INTELLIGENCE, THIRUVANANTHAPURAM REGIONAL UNIT
Exhibit P5	A TRUE COPY OF THE STATEMENT OF THE PETITIONER RECORDED BY THE DEPARTMENT ON 09.03.2023 UNDER SECTION 70 OF THE CGST
Exhibit P6	A TRUE COPY OF THE WRITTEN SUBMISSION DATED 25.10.2023 PREFERRED BY THE PETITIONER TO THE DIRECTORATE GENERAL OF GST INTELLIGENCE (DGGI), THIRUVANANTHAPURAM REGIONAL UNIT, SKYFALL VIVEKANAND NAGAR, KESAVADASAPURAM, THIRUVANANTHAPURAM, KERALA - 695044
Exhibit P7	A TRUE COPY OF THE STATEMENT OF MISS. KALA C THANKAM RECORDED UNDER SECTION 70 OF THE CGST ACT ON 07.01.2024
Exhibit P8	SHOW CAUSE NOTICE NO. 11/2024-25/GST/AD/TRU DATED 31.07.2024, BEARING DIN NO. 202407DSS5000000E08, ISSUED BY ASSISTANT DIRECTOR, DIRECTORATE GENERAL OF GOODS AND SERVICES TAX INTELLIGENCE, THIRUVANANTHAPURAM REGIONAL UNIT, T.C. NO. 14/3646/1, SKYFALL, KESAVADASAPURAM, PATTOM P.O, THIRUVANANTHAPURAM - 695004 TO THE PETITIONER
Exhibit P9	A TRUE COPY OF THE REPLY DATED 28.08.2024 PREFERRED BY THE PETITIONER TO THE RESPONDENT
Exhibit P10	A TRUE COPY OF THE ORDER-IN-ORIGINAL NO. 26/2025/GST DATED 04.02.2025, BEARING DIN NO.



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 283

**20250258TI040000E507, PASSED BY THE
RESPONDENT TO THE PETITIONER**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 284

APPENDIX OF WP(C) NO. 20140 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SERVICE AGREEMENT DATED 01.10.2017
Exhibit P2	TRUE COPY OF SAMPLE INVOICES ISSUED TO HLICL FOR SUPPLY OF SUCH SERVICES
Exhibit P3	TRUE COPY OF LEDGER EXTRACTS OF HLICL EVIDENCING PAYMENTS MADE FOR THE PERIOD IN QUESTION
Exhibit P4	TRUE COPY OF THE SUMMONS LETTER DATED 28.10.2022
Exhibit P5	TRUE COPY OF THE SUMMONS DATED 07.12.2022
Exhibit P6	TRUE COPY OF REPLY LETTER DATED 12.12.2022
Exhibit P7	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 15.06.2023
Exhibit P8	TRUE COPY OF THE REPLY DATED 01.11.2023
Exhibit P9	TRUE COPY OF HEARING NOTICE HAVING DIN 20250167VV000000FEAA DATED JAN 2025
Exhibit P10	TRUE COPY OF THE LETTER DATED 17.01.2025 SUBMITTED VIDE E-MAIL
Exhibit P11	TRUE COPY OF THE ORDER IN ORIGINAL NO. 47/PLG/ADC/VRR/ DGGI/HDFCLIC/2024-25 DATED 29.01.2025
Exhibit P12	TRUE COPY OF THE SCREENSHOT OF THE TABS 'VIEW NOTICES AND ORDERS' AND 'ADDITIONAL NOTICES AND ORDERS' OF PETITIONER NO.1



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 285

APPENDIX OF WP(C) NO. 20141 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 01.8.2024
Exhibit P2	TRUE COPY OF THE REPLY FILED BY THE PETITIONER DATED 10.01.2025
Exhibit P3	TRUE COPY OF THE ASSESSMENT ORDER DATED 25.01.2025
Exhibit P3(a)	TRUE COPY OF DRC-07 ORDER DATED 03.02.2025



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 286

APPENDIX OF WP(C) NO. 20535 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE ORDER DROPPING THE PROCEEDINGS, DATED 28.01.2021, FOR THE PERIOD 2017-18, ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 22.10.2022, ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
Exhibit P3	TRUE COPY OF THE REPLY DATED 27.01.2025 (WRONGLY TYPED AS 27-01-205) SUBMITTED BY THE PETITIONER TO THE SCN ISSUED BY THE 3RD RESPONDENT
Exhibit P4	TRUE COPY OF THE COMPOSITE ASSESSMENT ORDER DATED 27.01.2025, FOR THE PERIOD 2017-18, 2018-19, 2019-20 AND 2020-21 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
Exhibit P5	TRUE COPY OF THE NOTIFICATION NO.27/2017 - CENTRAL TAX (RATE), DATED 22.09.2017
Exhibit P6	TRUE COPY OF THE FORWARDING LETTER DATED 05.07.2021 SUBMITTED BY THE PETITIONER TO THE 4TH RESPONDENT



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 287

APPENDIX OF WP(C) NO. 21599 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW-CAUSE NOTICE DATED 07.05.2025 NO. SCN/AUD /TSR/T8/2025/01-AO FOR THE A.Y.S 2020-21 & 2021-22 .
Exhibit P2	TRUE COPY OF THE REPLY SUBMITTED BY THE PETITIONER ON 15.10.2024 .



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 288

APPENDIX OF WP(C) NO. 23985 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE COMBINED SHOW-CAUSE NOTICE DATED 24-06-2025 ISSUED BY THE 1ST RESPONDENT WITHOUT ENCLOSURES
Exhibit P2	TRUE COPY OF THE JUDGMENT DATED 08-04-2025 OF THE HON'BLE HIGH COURT OF KERALA IN M/S. THARAYIL MEDICALS VS. DEPUTY COMMISSIONER & ANOTHER (WA NO. 627 OF 2025)



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 289

APPENDIX OF WP(C) NO. 24609 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SAID SHOW CAUSE NOTICE (SCN) DATED 24.06.2025 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
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2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 290

APPENDIX OF WP(C) NO. 24873 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE ORDER FOR CANCELLATION OF GST REGISTRATION DATED 23-12-2020 ISSUED BY THE 1ST RESPONDENT
Exhibit P2	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 28-12-2023 ISSUED BY THE 2ND RESPONDENT
Exhibit P3	TRUE COPY OF THE ORDER DATED 31-01-2025 ISSUED BY THE 3RD RESPONDENT
Exhibit P4	TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 06-05-2025 ISSUED BY THE 4TH RESPONDENT
Exhibit P5	TRUE COPY OF THE POSTAL COVER ALONG WITH THE TRACKING DETAILS EVIDENCING THE DATE OF RECEIPT OF EXT. P4 NOTICE BY THE PETITIONER ON 17-05-2025
Exhibit P6	TRUE COPY OF THE RECTIFICATION PETITION DATED 30-06-2025 SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT
Exhibit P7	TRUE COPY OF THE JUDGMENT DATED 05-02-2025 OF THE HON'BLE KERALA HIGH COURT IN THE CASE OF JOINT COMMISSIONER (INTELLIGENCE & ENFORCEMENT) V. LAKSHMI MOBILE ACCESSORIES (W.A. NO. 258/2025)



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 291

APPENDIX OF WP(C) NO. 24881 OF 2025

PETITIONER EXHIBITS

Exhibit P1	COPY OF DRC-03 PAYMENT RECEIPT OF THE PETITIONER DTD. 20-05-2022
Exhibit P2	COPY OF DRC-03 PAYMENT RECEIPT OF THE PETITIONER DTD. 28-11-2022
Exhibit P3	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE RESPONDENT DTD. 31-01-2025
Exhibit P4	COPY OF ORDER ISSUED BY THE RESPONDENT DTD. 03-02-2025



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 292

APPENDIX OF WP(C) NO. 24897 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW-CAUSE NOTICE DATED 04-04-2025 ISSUED BY THE 1ST RESPONDENT WITHOUT ENCLOSURES
Exhibit P2	TRUE COPY OF THE ADJOURNMENT REQUEST DATED 23-05-2025 SUBMITTED BY THE PETITIONER
Exhibit P3	TRUE COPY OF THE HEARING NOTICE DATED 26-06-2025 ISSUED BY THE 2ND RESPONDENT
Exhibit P4	TRUE COPY OF THE JUDGMENT DATED 08-04-2025 OF THE HON'BLE HIGH COURT OF KERALA IN M/S. THARAYIL MEDICALS VS. DEPUTY COMMISSIONER & ANOTHER (WA NO. 627 OF 2025)



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 293

APPENDIX OF WP(C) NO. 25000 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE CONSOLIDATED SHOW-CAUSE NOTICE DATED 28-06-2025 ISSUED BY THE 1ST RESPONDENT WITHOUT ENCLOSURES
Exhibit P2	TRUE COPY OF THE JUDGMENT DATED 08-04-2025 OF THE HON'BLE HIGH COURT OF KERALA IN M/S. THARAYIL MEDICALS VS. DEPUTY COMMISSIONER & ANOTHER (WA NO. 627 OF 2025)



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 294

APPENDIX OF WP(C) NO. 25010 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE CONSOLIDATED SHOW-CAUSE NOTICE DATED 28-06-2025 ISSUED BY THE 1ST RESPONDENT WITHOUT ENCLOSURES
Exhibit P2	TRUE COPY OF THE JUDGMENT DATED 08-04-2025 OF THE HON'BLE HIGH COURT OF KERALA IN M/S. THARAYIL MEDICALS VS. DEPUTY COMMISSIONER & ANOTHER (WA NO. 627 OF 2025)



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 295

APPENDIX OF WP(C) NO. 25041 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SINGLE CONSOLIDATED SHOW CAUSE NOTICE DATED 24-05-2024 ISSUED BY THE 1ST RESPONDENT WITHOUT ENCLOSURES
Exhibit P1(a)	TRUE COPY OF CORRIGENDUM TO EXT. P1 SCN DATED 20-06-2024 ISSUED BY THE 1ST RESPONDENT
Exhibit P2	TRUE COPY OF THE REPLY DATED 24-07-2024 SUBMITTED BY THE PETITIONER
Exhibit P3	TRUE COPY OF THE ORDER DATED 06-08-2024 ISSUED BY THE 2ND RESPONDENT
Exhibit P3(a)	TRUE COPY OF THE CORRIGENDUM TO EXT. P3 ORDER DATED 12-08-2024 ISSUED BY THE 2ND RESPONDENT
Exhibit P4	TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 11-06-2025 ISSUED BY THE 2ND RESPONDENT
Exhibit P5	TRUE COPY OF THE RECTIFICATION PETITION DATED 30-06-2025 SUBMITTED BY THE PETITIONER
Exhibit P6	TRUE COPY OF THE JUDGMENT DATED 05-02-2025 OF THE HON'BLE KERALA HIGH COURT IN THE CASE OF JOINT COMMISSIONER (INTELLIGENCE & ENFORCEMENT) & ANOTHER V. LAKSHMI MOBILE ACCESSORIES (W.A. NO. 258/2025)



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 296

APPENDIX OF WP(C) NO. 25731 OF 2025

PETITIONER EXHIBITS

Exhibit P1	COPIES OF SAMPLE FORM 16 OF EMPLOYEES AND RELATED LEDGERS
Exhibit P2	TRUE COPY OF SAMPLE TDS CERTIFICATES EVIDENCING COMMISSION PAYMENTS
Exhibit P3	TRUE COPY OF LEDGER EXTRACTS CONTAINING DETAILS OF THE COMMISSION PAID
Exhibit P4	TRUE COPY OF THE AUDITED FINANCIAL STATEMENTS OF THE PETITIONER OF PAST PERIODS
Exhibit P5	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 27.03.2024
Exhibit P6	TRUE COPY OF THE REPLY DATED 30.11.2024
Exhibit P7	TRUE COPY OF HEARING NOTICE HAVING DIN 20241059TL000000FCAF DATED 28.10.2024
Exhibit P8	TRUE COPY OF REQUEST LETTER DATED 08.11.2024
Exhibit P9	TRUE COPY OF THE POSTING NOTICE DATED 08.01.2025
Exhibit P10	TRUE COPY OF THE ORDER IN ORIGINAL NO. 50/JC-3/B-EAST/2025 DATED 03.02.2025
Exhibit P11	TRUE COPY OF SAMPLE INVOICES ISSUED TO GK MEN FOR SUPPLY OF SUCH SERVICES AND RELATED LEDGERS



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 297

APPENDIX OF WP(C) NO. 25872 OF 2025

PETITIONER EXHIBITS

Exhibit P1

**TRUE COPY OF THE SAID SHOW CAUSE NOTICE (SCN)
DATED 27.06.2025 ISSUED BY THE 2ND RESPONDENT
TO THE PETITIONER**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 298

APPENDIX OF WP(C) NO. 26003 OF 2025

PETITIONER EXHIBITS

Exhibit-P1	TRUE COPY OF THE AUDIT ENQUIRY NOTE DATED 14..6..2023 ISSUED BY THE 2ND RESPONDENT AND DELIVERED TO THE PETITIONER ON 18..6..2023.
Exhibit-P2	TRUE COPY OF THE REPLY DATED 27..6..2023 FILED BEFORE THE 2ND RESPONDENT BY THE PETITIONER.
Exhibit-P3	TRUE COPY OF THE SHOW CAUSE NOTICE IN FORM GST DRC-01 BEARING NO.08/GST/2023-24 (DIN: 20230958XI000082398C) DATED 27..9..2023 ISSUED BY THE 2ND RESPONDENT AND UPLOADED IN THE PORTAL ON 5..8..2024.
Exhibit-P4	TRUE COPY OF RECTIFICATION ORDER DATED 22..5..2025 PASSED BY THE 1ST RESPONDENT FOR THE YEARS 2017-18 TO 2021-22 AND DELIVERED TO THE PETITIONER ON 26..5..2025.
Exhibit-P5	TRUE COPY OF THE ORDER IN ORIGINAL DATED 27..12..2024 ISSUED BY THE 1ST RESPONDENT AND DELIVERED TO THE PETITIONER ON 18..6..2025.
Exhibit-P6	TRUE COPY OF THE DECISION OF THE HONORABLE HIGH COURT OF ALLAHABAD IN THE CASE OF M/S.HCL INFOTECH LTD VS COMMISSIONER OF COMMERCIAL TAX & ANOTHER [2024 SUPREME (ONLINE) (ALL) 1060] (2024 AHC 158274)

APPENDIX OF WP(C) NO. 26016 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SERVICE AGREEMENT DATED 16.11.2017		
Exhibit P2 (a)	TRUE COPY OF SAMPLE INVOICE DATED 16.12.2022 ISSUED TO LGIL FOR SUPPLY OF SERVICES		
Exhibit P2 (b)	TRUE COPY OF SAMPLE INVOICE DATED 25.02.2023 ISSUED TO LGIL FOR SUPPLY OF SUCH SERVICES		
Exhibit P2 (c)	TRUE COPY OF SAMPLE INVOICE DATED 13.03.2023 ISSUED TO LGIL FOR SUPPLY OF SUCH SERVICES		
Exhibit P2 (d)	TRUE COPY OF SAMPLE INVOICE DATED 30.03.2023 ISSUED TO LGIL FOR SUPPLY OF SUCH SERVICES		
Exhibit P3 (a)	TRUE COPY OF LEDGER EXTRACT OF LGIL FOR 2017-2018		
Exhibit P3 (b)	TRUE COPY OF LEDGER EXTRACT OF LGIL FOR 2018-2019		
Exhibit P3 (c)	TRUE COPY OF LEDGER EXTRACT OF LGIL FOR 2019-2020		
Exhibit P3 (d)	TRUE COPY OF LEDGER EXTRACT OF LGIL FOR 2020-2021		
Exhibit P3 (e)	TRUE COPY OF LEDGER EXTRACT OF LGIL FOR 2021-2022		
Exhibit P3 (f)	TRUE COPY OF LEDGER EXTRACT OF LGIL FOR 2022-2023		
Exhibit P4 (a)	TRUE COPY OF SAMPLE EVIDENCING	COMMISSION	TDS CERTIFICATE PAYMENTS DATED 13.06.2018
Exhibit P4 (b)	TRUE COPY OF SAMPLE EVIDENCING	COMMISSION	TDS CERTIFICATE PAYMENTS DATED 03.08.2018
Exhibit P4 (c)	TRUE COPY OF SAMPLE EVIDENCING	COMMISSION	TDS CERTIFICATE PAYMENTS DATED 09.02.2019
Exhibit P4 (d)	TRUE COPY OF SAMPLE EVIDENCING	COMMISSION	TDS CERTIFICATE PAYMENTS DATED 06.08.2019
Exhibit P4 (e)	TRUE COPY OF SAMPLE EVIDENCING	COMMISSION	TDS CERTIFICATE PAYMENTS DATED 29.10.2019
Exhibit P4 (f)	TRUE COPY OF SAMPLE EVIDENCING	COMMISSION	TDS CERTIFICATE PAYMENTS DATED 03.02.2020
Exhibit P4 (g)	TRUE COPY OF SAMPLE	TDS	CERTIFICATE



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 300

	EVIDENCING 13.06.2020	COMMISSION	PAYMENTS	DATED
Exhibit P4 (h)	TRUE COPY EVIDENCING 05.11.2020	OF SAMPLE COMMISSION	TDS CERTIFICATE PAYMENTS	DATED
Exhibit P4 (i)	TRUE COPY EVIDENCING 04.02.2021	OF SAMPLE COMMISSION	TDS CERTIFICATE PAYMENTS	DATED
Exhibit P4 (j)	TRUE COPY EVIDENCING 09.02.2023	OF SAMPLE COMMISSION	TDS CERTIFICATE PAYMENTS	DATED
Exhibit P5 (a)	TRUE COPY OF LEDGER EXTRACT FOR 2017-2018			
Exhibit P5 (b)	TRUE COPY OF LEDGER EXTRACT FOR 2018-2019			
Exhibit P5 (c)	TRUE COPY OF LEDGER EXTRACT FOR 2019-2020			
Exhibit P5 (d)	TRUE COPY OF LEDGER EXTRACT FOR 2020-2021			
Exhibit P5 (e)	TRUE COPY OF LEDGER EXTRACT FOR 2021-2022			
Exhibit P5 (f)	TRUE COPY OF LEDGER EXTRACT FOR 2022-2023			
Exhibit P6 (a)	TRUE COPY OF THE AUDITED FINANCIAL STATEMENTS OF THE PETITIONER FOR THE FINANCIAL YEAR 2017-2018			
Exhibit P6 (b)	TRUE COPY OF THE AUDITED FINANCIAL STATEMENTS OF THE PETITIONER FOR THE FINANCIAL YEAR 2018-2019			
Exhibit P6 (c)	TRUE COPY OF THE AUDITED FINANCIAL STATEMENTS OF THE PETITIONER FOR THE FINANCIAL YEAR 2019-2020			
Exhibit P6 (d)	TRUE COPY OF THE AUDITED FINANCIAL STATEMENTS OF THE PETITIONER FOR THE FINANCIAL YEAR 2020-2021			
Exhibit P6 (e)	TRUE COPY OF THE AUDITED FINANCIAL STATEMENTS OF THE PETITIONER FOR THE FINANCIAL YEAR 2021-2022			
Exhibit P6 (f)	TRUE COPY OF THE AUDITED FINANCIAL STATEMENTS OF THE PETITIONER FOR THE FINANCIAL YEAR 2022-2023			
Exhibit P7	TRUE COPY OF THE SUMMONS LETTER DATED 30.06.2023			
Exhibit P8	TRUE COPY OF THE REPLY LETTER DATED 10.07.2023			
Exhibit P9	TRUE COPY OF THE SUMMONS DATED 20.10.2023			
Exhibit P10	TRUE COPY OF REPLY LETTER DATED 28.10.2023			
Exhibit P11	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 25.06.2024			
Exhibit P12	TRUE COPY OF THE REPLY DATED 07.10.2024			



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 301

Exhibit P13	TRUE COPY OF HEARING NOTICE HAVING DIN 20241267VV0000315800 DATED 14.12.2024
Exhibit P14	TRUE COPY OF LETTER DATED 20.12.2024
Exhibit P15	TRUE COPY OF THE POSTING NOTICE HAVING DIN 20241267VV000000F28B DATED 20.12.2024
Exhibit P16	TRUE COPY OF THE ORDER IN ORIGINAL NO. 09/PLG/ADC/VRR/DGGI/CGST/ LGIL/2024-25 DATED 16.01.2025
Exhibit P17	TRUE COPY OF FORM GST DRC-07 BEARING REFERENCE NO: ZD320225006958F DATED 06.02.2025

APPENDIX OF WP(C) NO. 26039 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE FORM GST DRC -03 CHALLANS DATED 03.04.2025 EVIDENCING THE PAYMENT OF ₹ 5,00,000/- BY THE PETITIONER
Exhibit P2	TRUE COPY OF THE LETTER DATED 10.06.2025 SUBMITTED BY MR. DEEPU K.C AND MR. UNNIKRISHNAN N.R TO THE 2ND RESPONDENT.
Exhibit P3	TRUE COPY OF THE LETTER DATED 16.06.2025 SUBMITTED BY MR. DEEPU K.C TO THE 2ND RESPONDENT ENCLOSING CREDIT NOTES AND SUPPORTING DETAILS OF GOODS RETURNED FOR THE FINANCIAL YEARS 2018-19 TO 2024-25.
Exhibit P4	TRUE COPY OF THE COMMUNICATION BY THE 2ND RESPONDENT DATED 13.06.2025.
Exhibit P5	TRUE COPY OF THE LETTER DATED 23.06.2025 SUBMITTED BY MR. DEEPU K.C AND MR. UNNIKRISHNAN N.R TO THE 2ND RESPONDENT REITERATING THAT THE STATEMENT RECORDED ON 02.04.2025 WAS MADE UNDER DURESS
Exhibit P6	TRUE COPY OF THE CONSOLIDATED SHOW-CAUSE NOTICE DATED 24.06.2025 ISSUED BY THE 1ST RESPONDENT WITHOUT ENCLOSURES
Exhibit P7	TRUE COPY OF THE JUDGMENT DATED 08.04.2025 OF THE HON'BLE HIGH COURT OF KERALA IN M/S. THARAYIL MEDICALS VS. DEPUTY COMMISSIONER & ANOTHER (WA NO. 627 OF 2025).
Exhibit P8	TRUE COPY OF THE JUDGMENT 03.10.1960 OF THE HON'BLE SUPREME COURT OF INDIA IN AMBA LAL V. UNION OF INDIA [1960 (10) TMI 1 - SC]
Exhibit P9	TRUE COPY OF THE JUDGMENT DATED 26.11.2007 OF THE HON'BLE SUPREME COURT OF INDIA IN UNION OF INDIA V. VICCO LABORATORIES [2007 (11) TMI 21 - SUPREME COURT]
Exhibit P10	TRUE COPY OF THE CIRCULAR NO. 6/2023 DATED 08-01-2023 OF ISSUED BY THE 6TH RESPONDENT.
Exhibit P11	TRUE COPY OF THE JUDGMENT DATED 03.03.2022 OF THE KARNATAKA HIGH COURT IN UNION OF INDIA & ORS. V. M/S. BUNDL TECHNOLOGIES PVT. LTD. [(2022) 3 TMI 625 (KAR)]



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 303

APPENDIX OF WP(C) NO. 26108 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE DETAILS OF COURSES OFFERED BY THE PETITIONER
Exhibit P2	TRUE COPY OF THE SHOW CAUSE NOTICE NO.22/2024-25/GST/ADC DATED 03.08.2024 IN FORM GST DRC-01 REF NO. ZD320824006181W DATED 05.08.2024 ISSUED BY THE RESPONDENT
Exhibit P3	TRUE COPY OF THE REPLY IN FORM GST DRC-06 REF NO. ZD320125002458V DATED 06.01.2025 AND ANNEXURE TO THE REPLY FILED BY THE PETITIONER TO THE RESPONDENT
Exhibit P4	TRUE COPY OF THE IMPUGNED ORDER NO. 70/2024-25/GST/ADC IN FORM GST DRC-07 REF NO. ZD320225003817Q DATED 04.02.2025 ISSUED BY THE RESPONDENT
Exhibit P5	TRUE COPY OF THE JUDGMENT OF HON'BLE KERALA HIGH COURT JOINT COMMISSIONER (INTELLIGENCE & ENFORCEMENT) THIRUVANANTHAPURAM, JOINT COMMISSIONER TAXPAYER SERVICES, KOTTAYAM, VERSUS M/S. LAKSHMI MOBILE ACCESSORIES DATED 05.02.2025
Exhibit P6	TRUE COPY OF THE JUDGMENT - THE JOINT COMMISSIONER VS. NISHAD K U 2025:KER:13589 WA NO. 303 OF 2025 DATED 17.12.2024
Exhibit P7	TRUE COPY OF THE RELEVANT EXTRACT OF SECTIONS 62, 63 AND 74 OF GST
Exhibit P8	TRUE COPY OF THE EXTRACT OF RELEVANT PORTION OF THE 6TH GST COUNCIL MEETING DATED 11.12.2016
Exhibit P9	TRUE COPY OF THE THE EXTRACT OF RELEVANT ENTRIES OF NOTIFICATION NO.12/2017- CENTRAL TAX (RATE) GST DATED 28.06.2017
Exhibit P10	TRUE COPY OF THE AGREEMENTS AND SAMPLE CERTIFICATES GRANTED BY THE PETITIONER.



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 304

APPENDIX OF WP(C) NO. 26162 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 25.06.2025
Exhibit P2	TRUE COPY OF THE FORM DRC-01 DATED 25.06.2025
Exhibit P3	COPY OF THE JUDGMENT DATED 08.04.2025 IN WA-NO: 627 OF 2025
Exhibit P4	TRUE COPY OF THE INTERIM ORDER DATED 08.07.2025 OF THIS HON'BLE COURT IN W.P.(C). 25010 OF 2025



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 305

APPENDIX OF WP(C) NO. 26236 OF 2025

PETITIONER EXHIBITS

Exhibit-P1	TRUE COPY OF THE SHOW CAUSE NOTICE NO SCN/INT/KLM/2024/01-DC DATED 11-04-2024 FOR THE YEARS FROM 2017-2018 TO 2022-2023 ISSUED BY 2ND RESPONDENT ON THE PETITIONER.
Exhibit-P2	TRUE COPY OF THE REPLY DATED 22-01-2025 AGAINST EXBT-P1 SCN FILED BEFORE THE 1ST RESPONDENT BY THE PETITIONER.
Exhibit-P3	TRUE COPY OF THE REPLY DATED 29-01-2025 AGAINST EXBT-P1 SCN IN ADDITION TO EXBT-P2 REPLY FILED BEFORE THE 1ST RESPONDENT BY THE PETITIONER.
Exhibit-P4	TRUE COPY OF THE ASSESSMENT ORDER NO TPS/KLM/DKLM/2025/09-DC DATED 03-02-2025 PASSED U/S 74 OF THE GST ACTS FOR THE YEARS FROM 2017-2018 TO 2022-2023 BY THE 1ST RESPONDENT ON THE PETITIONER.
Exhibit-P5	TRUE COPY OF THE JUDGMENT IN HARRIES MUHAMMED VS THE ASSISTANT COMMISSIONER (IB) & 4 OTHERS IN WPC 33659/2024 DATED 07-10-2024 OF THIS HON'BLE HIGH COURT.
Exhibit-P6	TRUE COPY OF THE JUDGMENT IN FORTUNE SERVICE VS UNION OF INDIA & OTHERS WPC 20656/24 DATED 29-11-2024 (2024: KER: 89959) OF THIS HON'BLE HIGH COURT.



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 306

APPENDIX OF WP(C) NO. 26303 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE COMBINED SHOW-CAUSE NOTICE DATED 23-06-2025 ISSUED BY THE 1ST RESPONDENT WITHOUT ENCLOSURES
Exhibit P2	TRUE COPY OF THE JUDGMENT DATED 08-04-2025 OF THE HON'BLE HIGH COURT OF KERALA IN M/S. THARAYIL MEDICALS VS. DEPUTY COMMISSIONER & ANOTHER (WA NO. 627 OF 2025)



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 307

APPENDIX OF WP(C) NO. 26649 OF 2025

PETITIONER EXHIBITS

- Exhibit-P1** TRUE COPY OF THE SHOW CAUSE NOTICE NO ZD3207240078984 DATED 10-07-2024 FOR THE YEARS FROM 2017-2018 TO 2022-2023 ISSUED BY 2ND RESPONDENT ON THE PETITIONER.
- Exhibit-P2** TRUE COPY OF THE REQUEST APPLICATION TO PROVIDE COPIES OF THE SEIZED DOCUMENTS DATED 24-08-2024 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- Exhibit-P3** TRUE COPY OF THE REPLY DATED 27-01-2025 AGAINST EXBT-P1 CONSOLIDATED SCN FOR THE YEARS 2017-2018 TO 2022-2023 FILED BY THE PETITIONER BEFORE 1ST RESPONDENT.
- Exhibit-P4** TRUE COPY OF THE CONSOLIDATED ASSESSMENT ORDER U/S 74 READ WITH SECTION 74(9) OF THE GST ACTS FOR THE YEARS 2017-2018 TO 2022-2023 PASSED AND UPLOADED IN GSTN ON 03-02-2025 BY THE 1ST RESPONDENT WITHOUT AFFIXING MANUAL OR DIGITAL SIGNATURE.
- Exhibit- P5** TRUE COPY OF THE JUDGMENT IN HARRIES MUHAMMED VS THE ASSISTANT COMMISSIONER (IB) & 4 OTHERS IN WPC 33659/2024 DATED 07-10-2024 OF THIS HON'BLE HIGH COURT.
- Exhibit-P6** TRUE COPY OF THE JUDGMENT IN FORTUNE SERVICE VS UNION OF INDIA & OTHERS WPC 20656/24 DATED 29-11-2024 (2024: KER: 89959) OF THIS HON'BLE HIGH COURT.



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 308

APPENDIX OF WP(C) NO. 26832 OF 2025

PETITIONER EXHIBITS

Exhibit -P1 TRUE COPY OF THE NOTICE
NO.SCN/INT/KLM/2025/08-IO DATED 27..6..2025
ISSUED BY THE 1ST RESPONDENT

Exhibit-P2 TRUE COPY OF THE INTERIM ORDER DATED
8..7..2025 IN WPC 25010/25 OF THIS HON'BLE
COURT



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 309

APPENDIX OF WP(C) NO. 26876 OF 2025

PETITIONER EXHIBITS

Exhibit P-1	TRUE COPY OF THE SHOW CAUSE NOTICE NO: SCN/INT/KKD/2025/02-IO DATED 27-6-2025 ISSUED UNDER SECTION 74 (1) OF THE CGST ACT, 2017 AND KERALA SGST ACT, 2017 BY THE 1ST RESPONDENT: - INTELLIGENCE OFFICER, INTELLIGENCE UNIT-II, KOZHIKODE FOR THE FY'S 2018-19, 2019-20 AND 2020-21 (WITHOUT THE ANNEXURES TO SHOW CAUSE NOTICE)
Exhibit P-2	TRUE COPY OF THE JUDGMENT DATED 5-2-2025 IN W.A NO. 258 OF 2025 PASSED BY THE DIVISION BENCH OF THIS HONOURABLE COURT



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 310

APPENDIX OF WP(C) NO. 26886 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE NO. SCN/INT/PKD/IUOTP/2025/05-IO DATED 27.06.2025 ISSUED BY THE 3RD RESPONDENT
Exhibit P2	TRUE COPY OF THE NOTIFICATION NO.11/2017-CT(RATE) DATED 28.06.2017
Exhibit P3	TRUE COPY OF NOTIFICATION NO.46/2017-CENTRAL TAX (RATE) DATED 14.11.2017
Exhibit P4	TRUE COPY OF NOTIFICATION NO.13/2018-CT(RATE) DATED 26.07.2018
Exhibit P5	TRUE COPY OF THE NOTIFICATION NO.20/2019-CT (RATE) DATED 30.09.2019
Exhibit P6	TRUE COPY OF JUDGMENT OF THIS HON'BLE COURT IN JOINT COMMISSIONER & ANOTHER VS. M/S. LAKSHMI MOBILE ACCESSORIES [(2025) 171 TAXMANN.COM 214 (KERALA)]
Exhibit P7	TRUE COPY OF THE JUDGMENT DATED 08.04.2025 IN W.A.NO.627 OF 2025 IN M/S. THARAYIL MEDICALS VS. THE DEPUTY COMMISSIONER, THRISSUR AND ANOTHER



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 311

APPENDIX OF WP(C) NO. 26947 OF 2025

PETITIONER EXHIBITS

Exhibit P-1	A TRUE COPY OF THE SHOW CAUSE NOTICE NO: SCN/INT/KKD/2025/06-DC DATED 25-6-2025 ISSUED UNDER SECTION 74 (1) OF THE CGST ACT, 2017 AND KERALA SGST ACT, 2017 BY THE 1ST RESPONDENT: - DEPUTY COMMISSIONER (INTELLIGENCE), KOZHIKODE FOR THE FY'S 2018-19, 2019-20 AND 2020-21 (WITHOUT THE ANNEXURES TO SHOW CAUSE NOTICE)
Exhibit P-2	TRUE COPY OF THE JUDGMENT DATED 5-2-2025 IN W.A NO. 258 OF 2025 PASSED BY THE DIVISION BENCH OF THIS HONOURABLE COURT

APPENDIX OF WP(C) NO. 27192 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE AUDIT OBSERVATION DATED 04.07.2024
Exhibit P2	TRUE COPY OF THE SHOWCAUSE NOTICE DATED 31.01.2025
Exhibit P3	TRUE COPY OF THE REPLY DATED 22.04.2025
Exhibit P4	TRUE COPY OF THE ORDER DATED 11.06.2025 FOR THE YEAR 2018-19
Exhibit P4(a)	TRUE COPY OF THE ORDER DATED 11.06.2025 FOR THE YEAR 2019-20
Exhibit P4(b)	TRUE COPY OF THE ORDER DATED 11.06.2025 FOR THE YEAR 2020-21
Exhibit P4(c)	TRUE COPY OF THE ORDER DATED 11.06.2025 FOR THE YEAR 2021-22
Exhibit P5	TRUE COPY OF THE SUMMARY OF THE ORDER IN DRC-07 DATED 11.06.2025 FOR THE YEAR 2018-19
Exhibit P5(a)	TRUE COPY OF THE SUMMARY OF THE ORDER IN DRC-07 DATED 11.06.2025 FOR THE YEAR 2019-20
Exhibit P5(b)	TRUE COPY OF THE SUMMARY OF THE ORDER IN DRC-07 DATED 12.06.2025 FOR THE YEAR 2020-21
Exhibit P5(c)	TRUE COPY OF THE SUMMARY OF THE ORDER DATED 12.06.2025 FOR THE YEAR 2021-22



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 313

APPENDIX OF WP(C) NO. 27303 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SCN NO. 09/2025-26(GST) DATED 24.06.2025 ALONG WITH THE SUMMARIES OF SHOW CAUSE NOTICE IN FORM GST DRC-01 DATED 25.06.2025
Exhibit P2	TRUE COPY OF LETTER DATED 10.07.2025 IN GEXCOM/ADJN/GST/JC/345/2025- ADJN
Exhibit P3	TRUE COPY OF LETTER DATED 11.07.2025 IN FILE NO. GEXCOM/ADJN/GST/6296/2025-ADC/JC-III-O/O PR COMMR-CGST-BENGALURU
Exhibit P4	THE LIST OF GST REGISTRATIONS OF THE PETITIONER COMPANY
Exhibit P5	TRUE COPY OF SAMPLE GSTR-3B
Exhibit P5(a)	TRUE COPY OF SAMPLE GSTR-3B
Exhibit P5(b)	TRUE COPY OF SAMPLE GSTR-3B
Exhibit P6	TRUE COPY OF THE STATEMENT DATED 11.04.2025
Exhibit P7	TRUE COPY OF THE LETTER DATED 09.04.2025
Exhibit P7(a)	TRUE COPY OF THE LETTER DATED 04.06.2025
Exhibit P7(b)	TRUE COPY OF THE LETTER DATED 13.06.2025



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 314

APPENDIX OF WP(C) NO. 27627 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE (SCN) DATED 13.09.2023 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE INTERIM ORDER DATED 06.11.2024 PASSED BY THIS HON'BLE COURT IN W.P.(C) NO. 39107 OF 2024
Exhibit P3	TRUE COPY OF THE SAID COMPOSITE ORDER DATED 03.02.2025, PASSED BY THE 2ND RESPONDENT UNDER SEC.74 OF THE CGST ACT/SGST ACT



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 315

APPENDIX OF WP(C) NO. 27628 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE DEATH CERTIFICATE OF THE PETITIONER'S HUSBAND
Exhibit P2	TRUE COPY OF THE SINGLE CONSOLIDATED SHOW CAUSE NOTICE DATED 22-12-2023 ISSUED BY THE 1ST RESPONDENT WITHOUT ENCLOSURES
Exhibit P3	TRUE COPY OF THE REPLY DATED 29-01-2024 SUBMITTED BY THE PETITIONER WITHOUT ENCLOSURES
Exhibit P4	TRUE COPY OF THE ORDER DATED 29-04-2024 ISSUED BY THE 1ST RESPONDENT
Exhibit P5	TRUE COPY OF THE RECTIFICATION PETITION DATED 21-06-2024 SUBMITTED BY THE PETITIONER
Exhibit P6	TRUE COPY OF THE RECTIFICATION REJECTION ORDER DATED 06-05-2025 ISSUED BY THE 2ND RESPONDENT
Exhibit P7	TRUE COPY OF THE ORDER DATED 15-07-2025 OF THE HON'BLE KERALA HIGH COURT IN S.P.FAIZAL VS. STATE OF KERALA [ICR (OT.REV) NO. 3 OF 2025 & CONNECTED CASES]
Exhibit P8	TRUE COPY OF THE JUDGMENT DATED 05-02-2025 OF THE HON'BLE KERALA HIGH COURT IN THE CASE OF JOINT COMMISSIONER (INTELLIGENCE & ENFORCEMENT) & ANOTHER V. LAKSHMI MOBILE ACCESSORIES (W.A. NO. 258/2025)



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 316

APPENDIX OF WP(C) NO. 27670 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE COMBINED SHOW-CAUSE NOTICE DATED 27-06-2025 ISSUED BY THE 1ST RESPONDENT WITHOUT ENCLOSURES
Exhibit P2	TRUE COPY OF THE JUDGMENT DATED 08-04-2025 OF THE HON'BLE HIGH COURT OF KERALA IN M/S. THARAYIL MEDICALS VS. DEPUTY COMMISSIONER & ANOTHER (WA NO. 627 OF 2025)
Exhibit P3	TRUE COPY OF THE JUDGMENT DATED 11-04-2025 OF THE HON'BLE KERALA HIGH COURT IN THE CASE OF INDIAN MEDICAL ASSOCIATION VS. UNION OF INDIA & OTHERS (W.A. NO. 1659/2024 & CONNECTED CASES)



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 317

APPENDIX OF WP(C) NO. 27855 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE (SCN) DATED 26.06.2025, ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
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2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 318

APPENDIX OF WP(C) NO. 27898 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE (SCN) DATED 26.07.2024, ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE COMPOSITE ORDER DATED 24.01.2025, PASSED BY THE 2ND RESPONDENT UNDER SEC.74 OF THE CGST ACT/SGST ACT



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 319

APPENDIX OF WP(C) NO. 28368 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SAID COMPOSITE ORDER DATED 27.02.2025, PASSED BY THE 2ND RESPONDENT UNDER SEC.73 OF THE CGST ACT/SGST ACT
Exhibit P2	TRUE COPY OF THE SAID COMPOSITE ORDER DATED 15.05.2025, PASSED BY THE 2ND RESPONDENT UNDER SEC.74 OF THE CGST ACT/SGST ACT



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 320

APPENDIX OF WP(C) NO. 29858 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE CONSOLIDATED ORDER DATED 05-02-2025 ISSUED BY THE 2ND RESPONDENT
Exhibit P2	TRUE COPY OF THE RECTIFICATION PETITION DATED 02-05-2025 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 321

APPENDIX OF WP(C) NO. 30238 OF 2025

PETITIONER EXHIBITS

Exhibit P1	COPY OF THE SHOW CAUSE NOTICE DATED 23.06.2025 FOR THE PERIOD OF 2018-19 TO 2023-24
Exhibit P2	. TRUE COPY OF THE SHOW DRC 01 ISSUED ON 23.06.2025 FOR THE EXHIBIT P1 SHOW CAUSE NOTICE
Exhibit P3	COPY OF THE INTERIM ORDER DATED 16TH APRIL 2025 IN WP(C) 16352 OF 2025

APPENDIX OF WP(C) NO. 30250 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE VAT REGISTRATION CERTIFICATE OF THE PETITIONER'S FATHER
Exhibit P1(a)	TRUE COPY OF THE LICENCE DATED 14-06-2011 ISSUED BY THE VATTAMKULAM GRAMA PANCHAYAT TO THE PETITIONER'S FATHER
Exhibit P1(b)	TRUE COPY OF THE DEATH CERTIFICATE OF THE PETITIONER'S FATHER
Exhibit P1(c)	TRUE COPY OF THE PARTNERSHIP DEED DATED 07-11-2011
Exhibit P1(d)	TRUE COPY OF THE RECONSTITUTED PARTNERSHIP DEED DATED 29-12-2011
Exhibit P1(e)	TRUE COPY OF THE LICENCE DATED 26-06-2012 ISSUED BY THE VATTAMKULAM GRAMA PANCHAYAT TO THE PETITIONER, BEING THE MANAGING PARTNER OF M/S. SHALIMAR MINERAL INDUSTRIES
Exhibit P1(f)	TRUE COPY OF THE ANNUAL RETURN DATED 31-07-2018 FILED BY M/S. SHALIMAR MINERAL INDUSTRIES FOR THE YEAR 2017-18 UNDER KVAT ACT
Exhibit P2	TRUE COPY OF THE GST REGISTRATION CERTIFICATE OF M/S. SHALIMAR MINERAL INDUSTRIES ISSUED ON 07-03-2021
Exhibit P2(a)	TRUE COPY OF THE LICENCE DATED 17-05-2017 ISSUED BY THE VATTAMKULAM GRAMA PANCHAYAT TO THE PETITIONER, BEING THE MANAGING PARTNER OF M/S. SHALIMAR MINERAL INDUSTRIES
Exhibit P3	TRUE COPY OF THE GST REGISTRATION CERTIFICATE OF THE PETITIONER ISSUED ON 11-12-2023
Exhibit P4	TRUE COPY OF THE INTIMATION DATED 09-12-2024 ISSUED BY THE 1ST RESPONDENT
Exhibit P5	TRUE COPY OF THE REPLY DATED 15-01-2025 SUBMITTED BY THE PETITIONER WITHOUT ENCLOSURES
Exhibit P6	TRUE COPY OF THE CONSOLIDATED SHOW CAUSE NOTICE DATED 17-05-2025 ISSUED BY THE 2ND RESPONDENT FOR THE YEARS 2018-19 TO 2022-23



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 323

APPENDIX OF WP(C) NO. 30257 OF 2025

PETITIONER EXHIBITS

Exhibit P1	COPY OF THE SHOW CAUSE NOTICE DATED 24.06.2025 FOR THE PERIOD OF 2018-19 TO 2023- 24
Exhibit P2	TRUE COPY OF THE DRC 01 ISSUED ON 24.06.2025 FOR THE EXHIBIT P1 SHOW CAUSE NOTICE
Exhibit P3	COPY OF THE INTERIM ORDER DATED 16TH APRIL 2025 IN WP(C) 16352 OF 2025



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 324

APPENDIX OF WP(C) NO. 30646 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE REGISTRATION CERTIFICATE DATED 10-10-2022
Exhibit P2	TRUE COPY OF THE SCN SHOW CAUSE NOTICE NO. 02/71/2025-26/AC/GST (AUDIT) DATED 24-06-2025 ISSUED BY THE 3RD RESPONDENT
Exhibit P2(a)	TRUE COPY OF THE FORM GST DRC 01 DATED 26-6-2025 ISSUED BY THE 3RD RESPONDENT
Exhibit P3	TRUE COPY OF THE SHOW CAUSE NOTICE NO 13/2025/GST DATED 23-06-2025 ISSUED BY THE 3RD RESPONDENT
Exhibit P3(a)	TRUE COPY OF THE FORM GST DRC 01 DATED 24-6-2025 ISSUED BY THE 3RD RESPONDENT
Exhibit P4	TRUE COPY OF THE AUDIT REPORT DATED 21-01-2025 ISSUED BY THE 3RD RESPONDENT
Exhibit P5	TRUE COPY OF THE AUDIT REPORT DATED 18-06-2025 ISSUED BY THE 3RD RESPONDENT
Exhibit P6	TRUE COPY OF THE AUDIT REPORT DATED 1-4-2025 ISSUED BY THE 3RD RESPONDENT



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 325

APPENDIX OF WP(C) NO. 31252 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE NO.SCN/INT/TVM/2025/02-JC(1 & E) DATED 21-6-2025 ISSUED BY THE 1ST RESPONDENT
Exhibit P2	TRUE COPY OF THE NOTICE NO.EKM TPS JC/32BBTPB8647R1ZT/2018-19 TO 2024-25 DATED 17-7-2025 ISSUED BY THE 2ND RESPONDENT
Exhibit P3	COPY OF THE JUDGMENT IN M/S. THARAYIL MEDICALS VS THE DEPUTY COMMISSIONER AUDIT DIVISION-IV, THRISSUR [(2025) 29 CENTAX 395 (KER)]
Exhibit P4	TRUE COPY OF THE INTERIM ORDER DATED 08.07.2025 OF THIS HON'BLE COURT IN W.P.(C). 25010 OF 2025



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 326

APPENDIX OF WP(C) NO. 31255 OF 2025

PETITIONER EXHIBITS

Exhibit P1	A COPY OF THE ORDER DATED 23-12-2020 ISSUED BY THE 2ND RESPONDENT
Exhibit P2	A STATEMENT SHOWING THE DETAILS OF THE RETURNS FILED FOR THE PERIOD FROM JANUARY, 2018 ONWARDS.
Exhibit P3	A COPY OF THE ORDER DATED 30-01-2025 ISSUED BY THE 1ST RESPONDENT
Exhibit P4	A COPY OF THE PETITION DATED 27-05-2025 FILED BY THE PETITIONER
Exhibit P5	A COPY OF THE ORDER DATED 06-06-2025 ISSUED BY THE 1ST RESPONDENT
Exhibit P6	A COPY OF THE JUDGMENT IN M/S. ALBATROSS BUILDERS AND DEVELOPERS LLP VS. ASST. COMMISSIONER OF CENTRAL TAX (A.E.), BENGALURU [2024 (12) TMI 656 (KAR.)
Exhibit P7	A COPY OF THE JUDGMENT IN JOINT COMMISSIONER (INTELLIGENCE & ENFORCEMENT) AND ANR. VS. M/S. LAKSHMI MOBILE ACCESSORIES [JUDGMENT DATED 5-02-2025 IN W.A.NO.258 OF 2025]



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 327

APPENDIX OF WP(C) NO. 31461 OF 2025

PETITIONER EXHIBITS

Exhibit-P1 TRUE COPY OF THE ORDER
NO.OIO/TPS/KTM/CKTME/2025/175/STO/2017-18 TO
2021-22 32AYZPJ9300R1ZL DATED 31.1.2025
ISSUED BY THE 3RD RESPONDENT.

Exhibit-P2 TRUE COPY OF THE ORDER OF THE HON'BLE HIGH
COURT OF JUDICATURE AT MADRAS DATED
21.07.2025 IN IN W.P.NO.17239 OF 2025 IN MS R
A AND CO V. THE ADDITIONAL COMMISSIONER OF
CENTRAL TAXES.



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 328

APPENDIX OF WP(C) NO. 31820 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 24.07.2024
Exhibit P2	TRUE COPY OF THE REPLY DATED 21.08.2024 SEND BY PETITIONER
Exhibit P3	TRUE COPY OF THE ORDER DATED 01.02.2025 BEARING ORDER NO. OIO/TPS/MLP/2025/01-JC/2017-18 TO 2023-24
Exhibit P4	TRUE COPY OF THE JUDGMENT DATED 05.02.2025 IN W.A.NO.258 OF 2025 BY THIS HON'BLE COURT
Exhibit P5	TRUE COPY OF THE ORDER DATED 13.02.2025 IN WP(C) NO. 5669 OF 2025 PASSED BY THIS HON'BLE COURT



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 329

APPENDIX OF WP(C) NO. 32680 OF 2025

PETITIONER EXHIBITS

Exhibit P1

**TRUE COPY OF THE SHOW CAUSE NOTICE DATED
24.6.2025,ISSUED BY THE 1ST RESPONDENT TO THE
PETITIONER**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 330

APPENDIX OF WP(C) NO. 32785 OF 2025

PETITIONER EXHIBITS

Exhibit-P1

**A TRUE COPY OF THE NOTICE SCN NO.30/2025-26
(GST) DATED 28-06-2025 ISSUED UNDER SECTION
74 OF CGST ACT, 2017**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 331

APPENDIX OF WP(C) NO. 33408 OF 2025

PETITIONER EXHIBITS

Exhibit P1	A TRUE COPY OF THE SHOW CAUSE NOTICE NO.07/2023-24-GST- (HQ AUDIT) DATED 14-09-2023 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
Exhibit P2	A TRUE COPY OF THE REPLY DATED 30-10-2023 SUBMITTED BY THE PETITIONER TO THE 5TH RESPONDENT
Exhibit P3	A TRUE COPY OF THE ORDER DATED 27-12-2023 ISSUED BY THE 4TH RESPONDENT AS NO.GEXCOM/ADJN/GST/ADC/351/2023
Exhibit P4	A TRUE COPY OF THE JUDGMENT DATED 24-09-2024 OF THIS HON'BLE COURT IN W.P(C).NO.18109/2024
Exhibit P5	A TRUE COPY OF THE ORDER DATED 14-06-2025 PASSED BY THE 6TH RESPONDENT AS NO.GEXCOM/ADJN/GST/ADC/351/2023



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 332

APPENDIX OF WP(C) NO. 33760 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE ASSESSMENT ORDER NO.OIO/TPS/TSR/CCKD/2025/2018-19 TO 2021- 22/93/STO DATED 13-02-2025 ISSUED BY THE 1ST RESPONDENT
Exhibit P2	TRUE COPY OF THE NOTICE NO.AR/32ABSPJ1089RIZX/14/2025-26 DATED 20-08- 2025 ISSUED BY THE 3RD RESPONDENT
Exhibit P2(a)	TRUE COPY OF THE NOTICE NO.AR/32ABSPJ1089RIZX/11/2025-26 DATED 20-08- 2025 ISSUED BY THE 3RD RESPONDENT
Exhibit P2b	TRUE COPY OF THE NOTICE NO.AR/32ABSPJ1089RIZX/12/2025-26 DATED 20-08- 2025 ISSUED BY THE 3RD RESPONDENT
Exhibit P2c	TRUE COPY OF THE NOTICE NO.AR/32ABSPJ1089RIZX/13/2025-26 DATED 20-08- 2025 ISSUED BY THE 3RD RESPONDENT
Exhibit P3	TRUE COPY OF THE JUDGMENT OF THIS HON'BLE COURT NO.258 OF 2025 DATED 05-02-2025
Exhibit P4	TRUE COPY OF THE JUDGMENT IN M/S. THARAYIL MEDICALS VS THE DEPUTY COMMISSIONER AUDIT DIVISION-IV, THRISSUR [(2025) 29 CENTAX 395 (KER)]



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 333

APPENDIX OF WP(C) NO. 34141 OF 2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 29.01.2025 FOR THE PERIODS 2018-19 TO 2023-24 .
Exhibit P2	TRUE COPY OF THE REPLY DATED 28.05.2025 TO THE EXT P1 SHOW CAUSE NOTICE
Exhibit P3	TRUE COPY OF THE ORDER DATED 26.06.2025 ISSUED BY THE 1ST RESPONDENT UNDER SECTION 74(9) OF THE CGST/ KSGST ACT FOR THE PERIODS 2018-19 TO 2023-24
Exhibit P4	TRUE COPY OF THE SUMMARY OF THE ORDER ISSUED IN DRC 07 DATED 26.06.2025
Exhibit P5	TRUE COPY OF THE JUDGMENT THE DIVISION BENCH OF THIS HON'BLE COURT IN W.A 627 OF 2025 DATED 8.04.2025

APPENDIX OF WP(C) NO. 36084 OF 2025

PETITIONER EXHIBITS

Exhibit P1	A TRUE COPY OF SUMMONS DATED 28.11.2023 ISSUED BY THE 1ST RESPONDENT
Exhibit P2	. A TRUE COPY OF STATEMENT FILED BY THE PETITIONER THE DATED 27.01.2024 BEFORE THE 1ST RESPONDENT
Exhibit P3	A TRUE COPY OF JUDGMENT DATED 09.08.2024 OF THE HON'BLE HIGH COURT OF KERALA IN WP(C) NO. 26751 OF 2024
Exhibit P4	A TRUE COPY OF THE SHOW CAUSE NOTICE DATED 03.10.2024 ISSUES BY THE 2ND RESPONDENT
Exhibit P5	A COPY OF THE JUDGMENT DATED 11.04.2025 OF HON'BLE HIGH COURT OF KERALA IN W.A NO.1659/2024
Exhibit P6	A TRUE COPY OF JUDGMENT OF HON'BLE HIGH COURT OF KERALA W.A. NO. 258 OF 2025 DATED 05.02.2025
Exhibit P7	A TRUE COPY OF THE REPLY FILED DATED 08.10.2024 BY THE PETITIONER
Exhibit P8	A TRUE COPY THE ORDER-IN-ORIGINAL REF NO.ZD3202250025333 DATED 03.02.2025 PASSED BY THE 3RD RESPONDENT
Exhibit P9	A TRUE COPY OF THE RECTIFICATION OF MISTAKE (ROM) DATED 25.03.2025 FILED BY THE PETITIONER BEFORE 3RD RESPONDENT
Exhibit P10	A TRUE COPY OF THE GST ARREARS COLLECTION PROCEEDINGS RECOVERY NOTICE DATED 19.09.2025 ISSUED BY THE 4TH RESPONDENT

APPENDIX OF WP(C) NO. 36100 OF 2025

PETITIONER EXHIBITS

Exhibit 1	A TRUE COPY OF SUMMONS DATED 28.11.2023 ISSUED BY THE 1ST RESPONDENT
Exhibit P2	A TRUE COPY OF STATEMENT FILED DATED 19.07.2024 BY THE PETITIONER THE BEFORE THE 2ND RESPONDENT
Exhibit P3	A TRUE COPY OF JUDGMENT DATED 09.08.2024 OF THE HON'BLE HIGH COURT OF KERALA IN WP(C) 26751/2024
Exhibit P4	A TRUE COPY OF LETTER DATED 26.09.2024 SUBMITTED BY THE PETITIONER TO THE 1ST RESPONDENT
Exhibit P5	A TRUE COPY OF THE SHOW CAUSE NOTICE DATED 30.09.2024 ISSUES BY THE 2ND RESPONDENT
Exhibit P6	A COPY OF THE JUDGMENT DATED 11.04.2025 OF HON'BLE HIGH COURT OF KERALA IN W.A NO.1659/2024
Exhibit P7	A TRUE COPY OF JUDGMENT OF HON'BLE HIGH COURT OF KERALA W.A. NO. 258 OF 2025 DATED 05.02.2025
Exhibit P8	A TRUE COPY OF THE REPLY FILED DATED 14.10.2024 BY THE PETITIONER
Exhibit P9	A TRUE COPY THE ORDER-IN ORIGINAL DATED 03.02.2025 PASSED BY THE 3RD RESPONDENT
Exhibit P10	A TRUE COPY OF THE RECTIFICATION OF MISTAKE (ROM) DATED 30.03.2025 FILED BY THE PETITIONER BEFORE 3RD RESPONDENT
Exhibit P11	A TRUE COPY OF THE GST ARREARS COLLECTION PROCEEDINGS RECOVERY NOTICE DATED 22.09.2025 ISSUED BY THE 4TH RESPONDENT



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 336

APPENDIX OF WP(C) NO. 36169 OF 2025

PETITIONER EXHIBITS

Exhibit P1 **TRUE COPY OF THE SHOWCAUSE NOTICE NO:78/2025-
26 (GST) DATED 20.02.2025 ISSUED BY
RESPONDENT.**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 337

APPENDIX OF WP(C) NO. 37031 OF 2025

PETITIONER EXHIBITS

Exhibit P1

**TRUE COPY OF THE SHOWCAUSE NOTICE NO.14/2025-
26 DATED 26.09.2025**



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 338

APPENDIX OF WP(C) NO. 39107 OF 2024

PETITIONER EXHIBITS

Exhibit P-1	TRUE COPY OF THE COMPOSITE ASSESSMENT ORDER DATED 26.12.2023, FOR THE PERIOD JULY 2017 TO MARCH 2022 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
Exhibit P-2	TRUE COPY OF THE RECTIFICATION ORDER DATED 22.05.2024 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
Exhibit P-3	TRUE COPY OF THE RECTIFICATION ORDER DATED 07.06.2024 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER

APPENDIX OF WP(C) NO. 41355 OF 2024

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE NOTICE DATED 28.07.2020 FOR THE PERIOD 2017-18, ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE REPLY SUBMITTED BY THE PETITIONER TO THE 4TH RESPONDENT ON 27.08.2020
Exhibit P3	TRUE COPY OF THE ORDER DATED 28.01.2021 FOR THE PERIOD 2017-18, DROPPING THE PROCEEDINGS ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
Exhibit P4	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 30.07.2024 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
Exhibit P5	TRUE COPY OF THE REPLY DATED 09.08.2024 SUBMITTED BY THE PETITIONER TO THE SCN ISSUED BY THE 3RD RESPONDENT
Exhibit P6	TRUE COPY OF THE COMPOSITE ASSESSMENT ORDER DATED 30.09.2024 FOR THE PERIOD 2017-18, 2018-19, 2019-20 AND 2020-21 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
Exhibit P7	TRUE COPY OF THE NOTIFICATION NO.27/2017 - CENTRAL TAX (RATE), DATED 22.09.2017
Exhibit P8	TRUE COPY OF THE FORWARDING LETTER DATED 05.07.2021 SUBMITTED BY THE PETITIONER TO THE 4TH RESPONDENT

APPENDIX OF WP(C) NO. 42558 OF 2024

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE NOTICE DATED 28.07.2020 FOR THE PERIOD 2017-18, ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE REPLY SUBMITTED BY THE PETITIONER TO THE 4TH RESPONDENT ON 27.08.2020
Exhibit P3	TRUE COPY OF THE ORDER DATED 28.01.2021 FOR THE PERIOD 2017-18, DROPPING THE PROCEEDINGS ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
Exhibit P4	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 30.07.2024 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
Exhibit P5	TRUE COPY OF THE REPLY DATED 09.08.2024 SUBMITTED BY THE PETITIONER TO THE SCN ISSUED BY THE 3RD RESPONDENT
Exhibit P6	TRUE COPY OF THE COMPOSITE ASSESSMENT ORDER DATED 07.10.2024 FOR THE PERIOD 2017-18, 2018-19, 2019-20 AND 2020-21 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
Exhibit P7	TRUE COPY OF THE NOTIFICATION NO.27/2017 - CENTRAL TAX (RATE), DATED 22.09.2017
Exhibit P8	TRUE COPY OF THE FORWARDING LETTER DATED 05.07.2021 SUBMITTED BY THE PETITIONER TO THE 4TH RESPONDENT

APPENDIX OF WP(C) NO. 44492 OF 2024

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF FRESH CERTIFICATE OF INCORPORATION CONSEQUENT UPON CHANGE OF NAME DATED 02.08.2006
Exhibit P2	TRUE COPY OF FRESH CERTIFICATE OF INCORPORATION CONSEQUENT UPON CHANGE OF NAME DATED 20.05.2022
Exhibit P3	TRUE COPY OF SERVICE TAX REGISTRATION OBTAINED UNDER THE NAME CARDAMOM COUNTY DATED 12.09.2002
Exhibit P4	TRUE COPY OF SAMPLE SERVICE TAX CHALLANS PERTAINING TO THE PERIOD 2006 TO 2009
Exhibit P5	TRUE COPY OF SAMPLE HALF YEARLY ST3 RETURNS OF THE PETITIONER FOR THE HOUSEBOAT SERVICE FOR THE PERIOD 2010 TO 2012
Exhibit P6	TRUE COPY OF ADVANCE RULING NO. KER/103/2021 DATED 25.05.2021
Exhibit P7	TRUE COPY OF SUMMONS BEARING DIN 20240158TI0000212596 DATED 10.01.2024
Exhibit P8	TRUE COPY OF REPLY LETTER DATED 30.01.2024
Exhibit P9	TRUE COPY OF THE STATEMENT BEFORE THE LD. SUPERINTENDENT, CENTRAL TAX AND CENTRAL EXCISE, HEADQUARTERS, COCHIN ON 01.02.2024
Exhibit P10	TRUE COPY OF THE EXTENSION LETTER DATED 07.02.2024
Exhibit P11	TRUE COPY OF REPLY LETTER DATED 19.02.2024
Exhibit P12	TRUE COPY OF FORM GST DRC-01A BEARING CASE ID NO. O.R.45/2023-24/GST DATED 10.07.2024
Exhibit P13	TRUE COPY OF THE REPLY DATED 18.07.2024 TO FORM GST DRC-01A
Exhibit P14	TRUE COPY OF THE SHOW CAUSE NOTICE NO. 11/2024-25-GST DATED 26.07.2024 BEARING DIN-20240758TI0000555DA6
Exhibit P15	TRUE COPY OF THE REPLY DATED 30.08.2024 TO EXT P14 SCN
Exhibit P16	TRUE COPY OF ADDITIONAL SUBMISSIONS DATED 21.10.2024 TO EXHIBIT P14 SCN
Exhibit P17	TRUE COPY OF THE RECORD OF PERSONAL HEARING DATED 23.10.2024
Exhibit P18	TRUE COPY OF ORDER-IN-ORIGINAL NO.12/2024-GST/DIVN DATED 24.10.2024



2025:KER:98981

WP(C)No.15618 OF 2025 & Con.Cases 342

Exhibit P19	TRUE COPY OF THE SCN BEARING 197/2011/ST SERVICE TAX DATED 24.10.2011
Exhibit P20	TRUE COPY OF THE SVLRDS FOR THE YEAR 2017
Exhibit P21	TRUE COPY OF THE CERTIFICATE OF SURVEY BEARING KIV NO. KIV/ALP/HB/0154/10 DATED 26.02.2024