



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

TUESDAY, THE 6TH DAY OF JANUARY 2026 / 16TH POUSHA, 1947

WP(C) NO. 7697 OF 2019

PETITIONER:

BHARAT PETROLEUM CORPORATION LTD.,
AMBALAMUGAL, ERNAKULAM, REPRESENTED
BY ITS DEPUTY GENERAL MANAGER (FINANCE) - R.S.SREEKUMAR.

BY ADVS.
SHRI.K.I.MAYANKUTTY MATHER (SR.)
SRI.R.JAIKRISHNA

RESPONDENTS:

- 1 STATE OF KERALA, REPRESENTED BY CHIEF SECRETARY TO
GOVERNMENT, SECRETARIAT, THIRUVANANTHAPURAM - 695 001.
 - 2 DEPUTY COMMISSIONER, STATE GOODS AND SERVICE TAX
DEPARTMENT, ERNAKULAM - 682 015.
 - 3 THE ASSISTANT COMMISSIONER OF STATE TAX,
SPECIAL CIRCLE 11, STATE GOODS AND SERVICE TAX DEPARTMENT,
ERNAKULAM-682 015.
 - 4 INSPECTING ASSISTANT COMMISSIONER(RECOVERY) ,
COMMERCIAL TAXES, ERNAKULAM - 682 015.
 - 5 COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT,
THIRUVANANTHAPURAM-695 001.
- ADDL.R6 UNION OF INDIA, REPRESENTED BY SECRETARY,
MINISTRY OF LAW AND JUSTICE, 4TH FLOOR, A WING,
SHASTRI BHAWAN, NEW DELHI - 110001

(IS SUO MUTO IMPEADED AS PER ORDER DATED 08-08-2024
IN WPC 7697/2019)



BY GOVERNMENT PLEADER, SRI.ALAN PRIYADARSHI DEV
BY SHRI.T.C.KRISHNA, SENIOR PANEL COUNSEL

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06.01.2026, ALONG
WITH WP(C).14467/2019, 23419/2020 AND CONNECTED CASES, THE COURT ON THE
SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

TUESDAY, THE 6TH DAY OF JANUARY 2026 / 16TH POUSHA, 1947

WP(C) NO.14467 OF 2019

PETITIONER:

BHARAT PETROLEUM CORPORATION LTD.,
AMBALAMUGAL, ERNAKULAM, REPRESENTED BY ITS
DEPUTY GENERAL MANAGER (FINANCE)- N.LAKSHMI.
BY ADVS.
SHRI.K.I.MAYANKUTTY MATHER (SR.)
SRI.R.JAIKRISHNA

RESPONDENTS:

- 1 STATE OF KERALA, REPRESENTED BY CHIEF SECRETARY TO GOVERNMENT,
SECRETARIAT, THIRUVANANTHAPURAM-695001.
 - 2 DEPUTY COMMISSIONER, STATE GOODS AND SERVICE TAX
DEPARTMENT, ERNAKULAM-682015.
 - 3 THE ASSISTANT COMMISSIONER OF STATE TAX,
SPECIAL CIRCLE II, STATE GOODS AND SERVICE
TAX DEPARTMENT, ERNAKULAM-682015.
 - 4 INSPECTING ASSISTANT COMMISSIONER (RECOVERY),
COMMERCIAL TAXES, ERNAKULAM-682015.
 - 5 COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT,
THIRUVANANTHAPURAM-695001.
- ADDL.R6 UNION OF INDIA, REPRESENTED BY SECRETARY,
MINISTRY OF LAW AND JUSTICE, 4TH FLOOR, A WING,
SHASTRI BHAVAN, NEW DELHI -110001.

(IS SUO MUTO IMPEADED AS PER ORDER DATED 08-08-2024
IN WPC 14467/2019)

BY SHRI.P.R.AJITH KUMAR, CGC
BY SRI.ALAN PRIYADARSHI DEV, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06.01.2026, ALONG WITH
WP(C).7697/2019 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

TUESDAY, THE 6TH DAY OF JANUARY 2026 / 16TH POUSHA, 1947

WP(C) NO.23419 OF 2020

PETITIONER:

KOCHI REFINERIES LTD.,
NOW AMALGAMATED WITH BHARAT PETROLEUM CORPORATION LTD.,
AMBALAMUGAL, ERNAKULAM, REPRESENTED BY ITS
DEPUTY GENERAL MANAGER (FINANCE) K.S.SREEKUMAR.

BY ADVS.
SHRI.K.I.MAYANKUTTY MATHER (SR.)
SRI.R.JAIKRISHNA
KUM.NARAYANI HARIKRISHNAN

RESPONDENTS:

- 1 STATE OF KERALA, REPRESENTED BY CHIEF
SECRETARY TO GOVERNMENT, SECRETARIAT,
THIRUVANANTHAPURAM P.O., PIN-695001.
- 2 DEPUTY COMMISSIONER, STATE GOODS AND SERVICE TAX
DEPARTMENT, PERUMANOOR P.O., ERNAKULAM-682015.
- 3 DEPUTY COMMISSIONER OF THE STATE TAX,
FORMERLY ASSISTANT COMMISSIONER (ASSESSMENT),
SPECIAL CIRCLE-11, STATE GOODS AND SERVICE TAX DEPARTMENT,
PERUMANOOR P.O., ERNAKULAM-682015.
- 4 INSPECTING ASSISTANT COMMISSIONER (RECOVERY),
COMMERCIAL TAXES, PERUMANOOR P.O., ERNAKULAM-682015.
- 5 COMMISSIONER, STATE GOODS AND SERVICE TAX DEPARTMENT,
THIRUVANANTHAPURAM P.O., PIN-695001.

BY SRI.P.R.AJITH KUMAR, CGC
BY SRI.ALAN PRIYADARSHI DEV, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06.01.2026, ALONG WITH
WP(C).7697/2019 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

TUESDAY, THE 6TH DAY OF JANUARY 2026 / 16TH POUSHA, 1947

WP(C) NO. 32662 OF 2019

PETITIONER:

BHARAT PETROLEUM CORPORATION LTD.,
AMBALAMUGAL, ERNAKULAM, REPRESENTED BY ITS DEPUTY
GENERAL MANAGER (FINANCE) - R.S.SREEKUMAR.
BY ADVS.
SHRI.K.I.MAYANKUTTY MATHER (SR.)
SRI.R.JAIKRISHNA

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER (ASSESSMENT),
COMMERCIAL TAXES, SPECIAL CIRCLE-II,
PERUMANOOR.P.O., ERNAKULAM-682015.
 - 2 DEPUTY COMMISSIONER, DEPARTMENT OF COMMERCIAL TAXES,
PERUMANOOR.P.O., ERNAKULAM-682015.
 - 3 STATE ASSISTANT COMMISSIONER, STATE GOODS AND
SERVICE TAX, CIVIL STATION.P.O., KAKKANAD-682030.
 - 4 STATE OF KERALA, REPRESENTED BY SECRETARY(TAXES),
SECRETARIAT, THIRUVANANTHAPURAM P.O.,
THIRUVANANTHAPURAM-695001.
- ADDL.R5 UNION OF INDIA, REPRESENTED BY SECRETARY,
MINISTRY OF LAW AND JUSTICE, 4TH FLOOR, A-WING,
SHASTRI BHAVAN, NEW DELHI-110 001
(IS SUO MOTU IMPEADED AS PER ORDER DATED 08.08.2024 IN
WP(C)) NO.32662 OF 2019)

BY ADV SHRI.P.R.AJITH KUMAR, CGC
BY SRI.ALAN PRIYADARSHI DEV, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06.01.2026, ALONG
WITH WP(C).7697/2019 AND CONNECTED CASES, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:



JUDGMENT

[WP(C) Nos.7697/2019, 14467/2019, 23419/2020 and 32662/2019]

The petitioners in these writ petitions seek to challenge the various assessment orders passed against them under the provisions of the Kerala General Sales Tax Act, 1963 (for short, the "Act"), on the ground of limitation, entitlement for credit with reference to various amounts paid by the respective petitioners to the civil courts against Garnishee orders issued by the courts as well as the denial of concessional rate of tax on sales made by them to NTPC and such other institutions.

2. I have heard Sri.Parvathi S., the learned counsel for the petitioners, as well as Sri.Alan Priyadarshi Dev, the learned Government Pleader for the respondents.

3. Both sides admit that if the issue of limitation is decided and if it is ultimately in favour of the assessee, there is no requirement for considering the other two issues noticed earlier.

4. Therefore, the first point to be considered is as to whether assessments impugned in these cases are barred by limitation. The facts and circumstances as borne out of W.P(C) No.7697 of 2019



are noticed in a representative capacity. The afore writ petition has been instituted essentially challenging the assessments under the Act with reference to the assessment year 2007-08. Ext.P3 is the assessment order issued, dated 28.01.2019, under the provisions of the Act. The pre-assessment notice under Section 17(3) of the Act, on the basis of which the assessment has been completed, was issued on 25.08.2017. Therefore, the question to be considered is as to whether the assessment in the case at hand is barred by limitation on their basis.

5. The provisions of Section 17(3) of the Act, as it originally stood, did not provide for any period of limitation, either for initiation of assessments, or for finalisation. The limitation for the first time was introduced by the Finance Act, 1993, through the insertion of sub-section (6) with effect from 01.04.1993, originally providing for a four-year period and later a five-year period with effect from 31.03.2002. Therefore, applying the afore period of four years/five years, there is no dispute that the assessment for the year 2007-08 cannot be sustained, since the pre-assessment notice was issued only on 25.08.2017.

6. Though Sri.Alan would seek to rely on the provisions of



Section 17(6) of the Act, as has been amended by the Finance Acts, 2009 and 2010, this Court notices that the afore contention has been specifically considered by a Division Bench of this Court in **State of Kerala v. Renjitha Sathyan [2025 KHC OnLine 1027]**, holding that the afore amendments cannot save the limitation in the cases like the one noticed herein. Though Sri.Alan would contend that the assessments were pending with reference to the Finance Acts, 2009 and 2010, and assuming that it is so, it goes without saying that the assessments ought to have been completed within the period prescribed by the provisions as amended by the Finance Acts, within the period of 31.03.2010 or 31.03.2011. In the case at hand, as noticed above, the pre-assessment notice was issued only on 25.08.2017, on the basis of which the assessment was completed on 28.01.2019. Therefore, I am of the opinion that the learned Government Pleader may not be justified in placing reliance on the amendments carried out by the Finance Acts, 2009 and 2010.

7. Though Sri.Alan would further contend that with reference to W.P(C) No.23419 of 2010, insofar as the assessment therein is for the assessment year 2001-02, the initiation of the assessment



steps on 26.09.2009 and the subsequent completion of the assessment were within the period of limitation, I am of the opinion that with reference to the assessment year 2001-02, the period of five years has come to an end by 31.03.2007. The reliance placed by Sri.Alan to sustain the afore assessments is with reference to the amendment carried out by the Finance Act, 2009, whereby the assessments which were pending as on 31.03.2009 were permitted to be completed by 31.03.2010. Here, no assessment was pending as on 31.03.2009. Furthermore, insofar as the original period of assessment (five years) has already come to an end by 31.03.2007, with reference to the principles laid down by the Apex Court in **State of Punjab and Others v. M/s. Shreyans Indus Ltd. [2016 KHC 6199]**, the learned Government Pleader may not be justified in placing reliance on the amendment by the Finance Act, 2009. Therefore, the afore contention raised by Sri.Alan only requires to be recorded and rejected.

On the whole, I am of the opinion that the assessments impugned in these cases were passed beyond the period prescribed under Section 17(3) of the Act, read with the provisions of Section 17(6) of the Act referred to above. The impugned assessment



orders in these writ petitions would, therefore, stand *set aside*.
Insofar as the issue is answered with reference to the question of
limitation, the other questions raised, noticed earlier, are not
considered in these writ petitions.

Sd/-

HARISANKAR V. MENON
JUDGE

In

APPENDIX OF WP(C) NO.7697 OF 2019

PETITIONER'S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CONSOLIDATED STATEMENT REGARDING GARNISHEE PAYMENTS YEAR 2007-08.
- EXHIBIT P2 TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP NO.604/2004 IN LAR 117/1994, SUB COURT, ERNAKULAM) DATED 04.04.2007.
- EXHIBIT P2 (a) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP NO.149/1996 IN LAR 434/1998, SUB COURT, ERNAKULAM) DATED 2.4.2007.
- EXHIBIT P2 (b) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP NO.565/2002 IN LAR 101/1997, SUB COURT, ERNAKULAM) DATED 2.4.2007.
- EXHIBIT P2 (c) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP NO.116/2005 IN LAR 71/2001, SUB COURT, ERNAKULAM) DATED 14.5.2007.
- EXHIBIT P2 (d) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP NO.182/2006 IN LAR 135/1996, SUB COURT, ERNAKULAM) DATED 30.5.2007.
- EXHIBIT P2 (e) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP NO 66/06 IN LAR 153/95, SUB COURT, ERNAKULAM) DATED 18.6.2007.
- EXHIBIT P2 (f) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP NO.74/2006 IN LAR 155/1995, SUB COURT, ERNAKULAM)



DATED 18.6.2007.

- EXHIBIT P2 (g) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP NO.376/2005 IN LAR 28/97, SUB COURT, ERNAKULAM) DATED 16.6.2007.
- EXHIBIT P2 (h) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP NO.467/2004 IN LAR 89/1986, SUB COURT, ERNAKULAM) DATED 18.6.2007.
- EXHIBIT P2 (i) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP NO 139/2003 IN LAR 331/1987, SUB COURT, ERNAKULAM) DATED 18.06.2007.
- EXHIBIT P3 TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 3RD RESPONDENT DATED 28.1.2019.
- EXHIBIT P4 TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE COMMISSIONER, COMMERCIAL TAXES, DATED 15.1.2008.
- EXHIBIT P4 (a) TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE COMMISSIONER, COMMERCIAL TAXES, DATED 7.6.2013.
- EXHIBIT P4 (b) TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE DISTRICT COLLECTOR, ERNAKULAM, DATED 7.1.2008.
- EXHIBIT P5 TRUE COPY OF THE JUDGMENT IN WPC NO.10605/2010 DATED 26.3.2012 OF THIS HON'BLE COURT.
- EXHIBIT P6 TRUE COPY OF THE INTERIM ORDER PASSED BY THE LEARNED SINGLE JUDGE IN IA 1906 OF 2014 IN WPC 21626/2013 OF THIS HON'BLE COURT DATED 5.2.2014.
- EXHIBIT P7 TRUE COPY OF THE INTERIM ORDER PASSED BY THE DIVISION BENCH OF THIS HON'BLE COURT IN WA 388 OF 2014 DATED 7.3.3014.
- EXHIBIT P7 (a) TRUE COPY OF THE INTERIM ORDERS PASSED BY THE



DIVISION BENCH OF THIS HON'BLE COURT IN WA 388 OF
2014 DATED 13.3.2014.

EXHIBIT P8 TRUE COPY OF THE JUDGMENT OF THIS HON'BLE COURT IN
WPC NO.11049/2012 DATED 27.11.2015.

EXHIBIT P9 TRUE COPY OF THE ORDER OF 2ND RESPONDENT DATED
23.3.2018.

EXHIBIT P10 TRUE COPY OF THE LETTER ISSUED BY KSEB TO THE
PETITIONER DATED 07.12.2017.

EXHIBIT P11 TRUE COPY OF THE MINUTES OF THE MEETING OF HIGH
POWER MEETING DATED 17.10.2017.

APPENDIX OF WP(C) NO. 14467 OF 2019

PETITIONER'S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CONSOLIDATED STATEMENT REGARDING GARNISHEE PAYMENTS YEAR 2008-09 DATED NIL.
- EXHIBIT P2 TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP 183/2006 IN LAR 48/2004, SUB COURT, ERNAKULAM) DATED 18.3.2008.
- EXHIBIT P2 (A) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP 201/2006 IN LAR 31/1997, SUB COURT, ERNAKULAM) DATED 19.3.2008.
- EXHIBIT P2 (B) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP 99/2007 IN LAR 154/1999, SUB COURT, ERNAKULAM) DATED 14.3.2008.
- EXHIBIT P2 (C) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP 84/2007 IN LAR 93/1996, SUB COURT, ERNAKULAM) DATED 14.3.2008.
- EXHIBIT P2 (D) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP 200/2006 IN OP(ARB) 107/1992, SUB COURT, KOLLAM) DATED 4.6.2008.
- EXHIBIT P2 (E) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP 102/2006 IN OP(ARB) 71/1995, SUB COURT, KOLLAM) 4.6.2008.
- EXHIBIT P2 (F) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP 256/2008 IN LAR 11/1993, SUB COURT, ERNAKULAM)



DATED 31.5.2008.

- EXHIBIT P2 (G) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP 139/1996 IN LAR 39/1994, SUB COURT, ERNAKULAM) DATED 18.6.2008.
- EXHIBIT P2 (H) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP 280/1996 IN LAR 4/1993, SUB COURT, ERNAKULAM) DATED 2.6.2008.
- EXHIBIT P2 (I) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP 255/2002 IN LAR 11/1993, SUB COURT, ERNAKULAM) DATED 2.6.2008.
- EXHIBIT P3 TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 3RD RESPONDENT DATED 25.3.2019.
- EXHIBIT P4 TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE DISTRICT COLLECTOR, ERNAKULAM, DATED 30.3.2005.
- EXHIBIT P4 (A) TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE COMMISSIONER, COMMERCIAL TAXES, DATED 15.1.2008.
- EXHIBIT P4 (B) TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE COMMISSIONER, COMMERCIAL TAXES, DATED 7.6.2013.
- EXHIBIT P4 (C) TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE DISTRICT COLLECTOR, ERNAKULAM, DATED 7.1.2008.
- EXHIBIT P5 TRUE COPY OF THE JUDGMENT OF THIS HON'BLE COURT IN W.P. (C) NO.10605/2010 DATED 26.3.2012.
- EXHIBIT P6 TRUE COPY OF THE INTERIM ORDER PASSED BY THE LEARNED SINGLE JUDGE IN IA 1906 OF 2014 IN WP(C)21626/2013 OF THIS HON'BLE COURT DATED 5.2.2014.



EXHIBIT P7 TRUE COPY OF THE INTERIM ORDER PASSED BY THE
DIVISION BENCH OF THIS HON'BLE COURT IN WA 388 OF
2014 DATED 7.3.2014.

EXHIBIT P7 (A) TRUE COPY OF THE INTERIM ORDER PASSED BY THE
DIVISION BENCH OF THIS HON'BLE COURT IN WA 388 OF
2014 DATED 13.3.2014.

EXHIBIT P8 TRUE COPY OF THE INTERIM ORDER OF THIS HON'BLE
COURT IN W.P. (C) NO.7697/2019 DATED 14.3.2019.

EXHIBIT P9 TRUE COPY OF THE JUDGMENT OF THIS HON'BLE COURT IN
W.P. (C) NO.11049/2012 DATED 27.11.2015.

EXHIBIT P10 TRUE COPY OF THE ORDER OF 2ND RESPONDENT DATED
23.3.218.

EXHIBIT P10 (A) TRUE COPY OF THE ORDER OF 2ND RESPONDENT DATED
14.3.2019.

EXHIBIT P11 TRUE COPY OF THE LETTER ISSUED BY KSEB TO THE
PETITIONER DATED 7.12.2017.

EXHIBIT P12 TRUE COPY OF THE MINUTES OF THE MEETING OF HIGH
POWER MEETING DATED 17.10.2017.

APPENDIX OF WP(C) NO. 23419 OF 2020

PETITIONER'S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE STATEMENT DISCLOSING THE ABOVE
DATA FOR THE AY 2001-2002 (KGST) DATED NIL.
- EXHIBIT P2 TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE
COMMUNICATION FROM THE COURT FOR REMITTING THE
GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP
659/1997 IN LAR 4/1995, SUB COURT, ERNAKULAM)
DATED 1.8.2001.
- EXHIBIT P2 (A) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE
COMMUNICATION FROM THE COURT FOR REMITTING THE
GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP
571/1988 IN LAR 96/1977, SUB COURT, ERNAKULAM)
DATED 1.8.2001.
- EXHIBIT P2 (B) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE
COMMUNICATION FROM THE COURT FOR REMITTING THE
GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP
346/1995 IN LAR 326/1988, SUB COURT, NORTH
PARAVUR) DATED 1.8.2001.
- EXHIBIT P2 (C) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE
COMMUNICATION FROM THE COURT FOR REMITTING THE
GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP
454/2000 IN LAR 26/1998, SUB COURT, ERNAKULAM)
DATED 5.9.2001.
- EXHIBIT P2 (D) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE
COMMUNICATION FROM THE COURT FOR REMITTING THE
GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP
453/2000 IN LAR 49/1999, SUB COURT, ERNAKULAM)
DATED 5.9.2001.
- EXHIBIT P3 TRUE COPY OF THE HEARING NOTICE ISSUED BY THE 3RD
RESPONDENT DATED 18.12.2019.
- EXHIBIT P4 TRUE COPY OF THE GIVEN BY THE PETITIONER DATED
30.12.2019.
- EXHIBIT P5 TRUE COPY OF THE MODIFIED ASSESSMENT ORDER ISSUED
BY THE 3R RESPONDENT DATED 22.9.2020.



- EXHIBIT P6 TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE DISTRICT COLLECTOR, ERNAKULAM DATED 30.3.3005.
- EXHIBIT P6 (A) TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE COMMISSIONER, COMMERCIAL TAXES DATED 15.1.2008.
- EXHIBIT P6 (B) TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE COMMISSIONER, COMMERCIAL TAXES DATED 7.6.2013.
- EXHIBIT P6 (C) TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE DISTRICT COLLECTOR ERNAKULAM DATED 7.1.2008.
- EXHIBIT P7 TRUE COPY OF THE JUDGMENT IN WPC NO. 10605/2010 OF THIS HON'BLE COURT DATED 26.3.2012.
- EXHIBIT P8 TRUE COPY OF THE INTERIM ORDER PASSED THE LEARNED SINGLE JUDGE IN IA 1906 OF 2014 IN WPC 21626/2013 OF THIS HON'BLE COURT DATED 5.2.2014.
- EXHIBIT P9 TRUE COPY OF THE INTERIM ORDER PASSED BY THE DIVISIONAL BENCH OF THIS HON'BLE COURT IN WA 388 OF 2014.
- EXHIBIT P9 (A) TRUE COPY OF THE INTERIM ORDERS PASSED BY THE DIVISION BENCH OF THIS HON'BLE COURT IN WA 388 OF 2014 DATED 13.3.2014.
- EXHIBIT P10 TRUE COPY OF THE INTERIM ORDER OF THIS HON'BLE COURT IN WPC NO 7697/2019 DATED 21.3.2019.
- EXHIBIT P11 TRUE COPY OF THE NOTICE UNDER SECTION 17(3) OF THE KGST ACT ISSUED BY THE 3RD RESPONDENT DATED 26.03.2009.

APPENDIX OF WP(C) NO. 32662 OF 2019

PETITIONER'S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 23.2.2018.
- EXHIBIT P2 TRUE COPY OF THE REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DATED 26.7.2018.
- EXHIBIT P3 TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT DATED 30.09.2019.
- EXHIBIT P4 TRUE COPY OF THE ORDER ISSUED BY THE 2ND RESPONDENT DATED 23.03.2019.
- EXHIBIT P5 TRUE COPY OF THE ORDER ISSUED BY THE 2ND RESPONDENT DATED 14.3.2019.
- EXHIBIT P6 TRUE COPY OF THE STATEMENT DISCLOSING THE DATE FOR THE AY 2009-2010 (KGST).
- EXHIBIT P7 TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP 282/2008 IN LAR 65/1995, SUB COURT, ERNAKULAM) DATED 26.3.2009.
- EXHIBIT P7(A) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP 338/2007 IN LAR 125/2005, SUB COURT, ERNAKULAM) DATED 26.3.2009.
- EXHIBIT P7(B) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP 417/2006 IN LAR 22/1994, SUB COURT, ERNAKULAM) DATED 18.3.2009.
- EXHIBIT P7(C) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP 526/2007 IN OS 678/2003, SUB COURT, ERNAKULAM) DATED 18.3.2009.



- EXHIBIT P7(D) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP 527/2007 IN OS 677/2003, SUB COURT, ERNAKULAM) DATED 27.2.2009.
- EXHIBIT P7(E) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP 471/2004 IN LAR 165/2000, SUB COURT, MUVATTUPUZHA) DATED 24.3.2009.
- EXHIBIT P7(F) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP 96/2006 IN LAR 84/1998, SUB COURT, MUVATTUPUZHA) DATED 06.04.2009.
- EXHIBIT P7(G) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP 2/2008 IN LAR 113/2004, SUB COURT, MUVATTUPUZHA) DATED 7.4.2009.
- EXHIBIT P7(H) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP 121/2008 IN LAR 441/1997, SUB COURT, NORTH PARAVUR) DATED 24.3.2009.
- EXHIBIT P7(I) TRUE COPY OF THE GARNISHEE ORDER ALONG WITH THE COMMUNICATION FROM THE COURT FOR REMITTING THE GARNISHEE AMOUNT AND THE ATTACHMENT SCHEDULE (EP 120/2008 IN LAR 439/1997, SUB COURT, NORTH PARAVOOR) DATED 07.3.2009
- EXHIBIT P8 TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE DISTRICT COLLECTOR, ERNAKULAM, DATED 30.03.2005.
- EXHIBIT P8(A) TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE COMMISSIONER, COMMERCIAL TAXES, DATED 15.01.2008.
- EXHIBIT P8(B) TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE COMMISSIONER, COMMERCIAL TAXES DATED 07.06.2013.



- EXHIBIT P8 (C) TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE DISTRICT COLLECTOR, ERNAKULAM.
- EXHIBIT P9 TRUE COPY OF THE JUDGMENT IN WP(C) NO.10605 OF 2010 OF THIS HON'BLE COURT DATED 26.3.2012.
- EXHIBIT P10 TRUE COPY OF THE INTERIM ORDER PASSED BY THE LEARNED SINGLE JUDGE IN IA 1906 OF 2014 IN WP(C) 21626/2013 DATED 5.2.2014.
- EXHIBIT P11 TRUE COPY OF THE INTERIM ORDER PASSED BY THE DIVISION BENCH OF THIS HON'BLE COURT IN WA 388 OF 2014 DATED 7.3.2014.
- EXHIBIT P11 TRUE COPY OF THE INTERIM ORDER PASSED BY THE DIVISION BENCH OF THIS HON'BLE COURT IN WA 388 OF 2014 DATED 13.3.2014.
- EXHIBIT P12 TRUE COPY OF THE INTERIM ORDER PASSED BY THIS HON'BLE COURT IN WP(C) NO.7697/2019 DATED 14.3.2019.
- EXHIBIT P13 TRUE COPY OF THE LETTER ISSUED BY KSEB TO THE PETITIONER DATED 7.12.2017
- EXHIBIT P14 TRUE COPY OF THE MINUTES OF THE MEETING OF HIGH POWER MEETING DATED 17.10.2017