



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 17447 OF 2023

PETITIONER:

M/S. SANCE LABORATORIES PRIVATE LIMITED,
HAVING OFFICE AT VI/51B, P.B. NO.2, ELAPPUNKAL JN.,
KOZHUVANAL, PALA, KOTTAYAM DISTRICT, KERALA-686 573,
REPRESENTED BY ITS AUTHORISED SIGNATORY.

BY ADVS.

G. SHIVADAS (Sr.)
SHAJI THOMAS
JEN JAISON

RESPONDENTS:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY,
MINISTRY OF FINANCE [DEPARTMENT OF REVENUE],
NO. 137, NORTH BLOCK, NEW DELHI, PIN - 110 001.
- 2 THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
DEPARTMENT OF FINANCE, SECRETARIAT, THIRUVANANTHAPURAM,
PIN - 695 001.
- 3 THE DIRECTORATE GENERAL OF GST INTELLIGENCE,
OFFICE OF THE ADDITIONAL DIRECTOR GENERAL,
KOCHI ZONAL UNIT, CENTRAL EXCISE BHAVAN, KATHRIKADAVU,
KALOOR P.O., KOCHI, PIN - 682 027.
- 4 OFFICE OF THE DEPUTY/ASSISTANT COMMISSIONER OF CENTRAL
TAX AND CENTRAL EXCISE, KOTTAYAM DIVISION,
V-PUBLISHERS BUILDING, SREENIVASA IYER ROAD, KOTTAYAM,
PIN - 686 001.

BY ADVS.

SREELAL N. WARRIER (Sr.SC) (FOR R3)
P.G.JAYASHANKAR (Sr.SC) (FOR R4)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).24230/2022, 20442/2023 AND CONNECTED
CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 24230 OF 2022

PETITIONER:

COCO LATEX EXPORTS PVT. LTD.,
CHUNGOM, ALAPPUZHA, PIN - 688 011,
REPRESENTED BY ITS MANAGING DIRECTOR.

BY ADV A.KRISHNAN

RESPONDENTS:

- 1 DEPUTY DIRECTOR,
CENTRAL EXCISE BHAVAN, KATHRIKADAVU, KALOOR, KOCHI,
PIN - 682 017.
- 2 ASSISTANT COMMISSIONER OF CENTRAL TAX & CENTRAL EXCISE,
ALAPPUZHA DIVISION,
OFFICE OF THE ASSISTANT COMMISSIONER OF CENTRAL TAX &
CENTRAL EXCISE, B.S.N.L BHAVAN,
EXCHANGE ROAD, ALAPPUZHA, PIN - 688 001.
- 3 THE UNION OF INDIA, REPRESENTED BY SECRETARY,
MINISTRY OF FINANCE, FINANCE DEPARTMENT,
NEW DELHI, PIN - 110 001.
- 4 DEPUTY COMMISSIONER,
DRAWBACK & REFUNDS, CUSTOMS, CENTRAL EXCISE & CENTRAL
TAX OFFICE OF COMMISSIONER OF CUSTOMS,
WILLINGTON ISLAND, KOCHI, PIN - 682 003.

BY ADVS

P.G.JAYASHANKAR (Sr.SC) (FOR R1, R2 R4)
RAJESH. K.RAJU (SC)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 20442 OF 2023

PETITIONER:

CRUST N CRUMB FOOD INGREDIENTS P. LTD.,
BLOCK NO.32, KINFRA, SIP, NELLAD P.O.,
MUVATTUPUZHA, ERNAKULAM, PIN-686 669,
(REPRESENTED BY SRI. NOUSHAD NAINA M.S., DIRECTOR)

BY ADVS.

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

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE,
PERUMBAVOOR DIVISION, G-ARCADE, THOTTUMKAL ROAD,
PERUMBAVOOR, PIN - 683 542.
- 2 PRINCIPAL CHIEF COMMISSIONER OF CENTRAL GST,
CENTRAL REVENUE BUILDING, I.S. PRESS ROAD,
ERNAKULAM, KOCHI, PIN - 682 018.
- 3 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
REPRESENTED BY ITS CHAIRMAN,
MINISTRY OF FINANCE, GOVERNMENT OF INDIA,
NORTH BLOCK, NEW DELHI, PIN - 110 001.
- 4 UNION OF INDIA, REPRESENTED BY ITS SECRETARY,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI,
PIN - 110 001.



5 STATE OF KERALA,
REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES),
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM,
PIN - 682 031.

BY ADVS.

VISHNU RAJAGOPAL (SC)
P.G.JAYASHANKAR (Sr.SC)
MOHAMMED RAFIQ (SPL.GP)
V.GIRISHKUMAR, (SC)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 22051 OF 2023

PETITIONER:

SADHA EXPORTS,
PERINAD, VELLIMON, KOLLAM, KERALA-691 577,
(REPRESENTED BY SRI. A. SANTHOSH KUMAR, MANAGING
PARTNER)

BY ADV K.N.SREEKUMARAN

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, KOLLAM DIVISION,
KADAPPAKADA, KOLLAM, PIN - 691 008.
- 2 PRINCIPAL CHIEF COMMISSIONER OF CENTRAL GST,
CENTRAL REVENUE BUILDING, I.S. PRESS ROAD,
ERNAKULAM, KOCHI, PIN - 682 018.
- 3 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
REPRESENTED BY ITS CHAIRMAN,
MINISTRY OF FINANCE, GOVERNMENT OF INDIA,
NORTH BLOCK, NEW DELHI, PIN - 110 001.
- 4 UNION OF INDIA, REPRESENTED BY ITS SECRETARY,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI,
PIN - 110 001.



5 STATE OF KERALA,
REPRESENTED BY ADDITIONAL CHIEF SECRETARY (TAXES),
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM,
PIN - 695 001.

BY ADVS.

P.G.JAYASHANKAR (Sr.SC) (FOR R1 to R3)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 25969 OF 2023

PETITIONER:

KERALA BALERS PVT. LTD.,
KOMMADY, KAICHOONDI, ALAPPUZHA, KERALA-688 008,
REPRESENTED BY ITS MANAGING DIRECTOR,
MR. ASHOK VENUGOPAL.

BY ADVS.

K.SRIKUMAR (SR.)
K.MANOJ CHANDRAN
M.BALAGOPAL
AMMU CHARLES

RESPONDENTS:

- 1 UNION OF INDIA,
REPRESENTED BY THE SECRETARY (REVENUE), NEW DELHI,
PIN - 110 003.
- 2 DEPUTY DIRECTOR,
OFFICE OF THE ADDITIONAL DIRECTOR GENERAL,
DIRECTORATE GENERAL OF GST INTELLIGENCE,
KOCHI ZONAL UNIT, CENTRAL EXCISE BHAVAN, KATHRIKADAVU,
KALOOR P.O., KOCHI, PIN - 682 017.
- 3 ASSISTANT COMMISSIONER (APPRAISING IMPORT),
OFFICE OF COMMISSIONER OF CUSTOMS, CUSTOM HOUSE,
WILLINGDON ISLAND, COCHIN, PIN - 682 009.

BY ADVS.

GIRISH KUMAR V.(Sr.SC) (FOR R3)
P.G.JAYASHANKAR (Sr.SC)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 26040 OF 2023

PETITIONER:

WILLIAM GOODACRE & SONS INDIA (P) LTD.,
XVIII/1146, REVI KARUNAKARAN ROAD,
ALLEPPEY-688 012,
REPRESENTED BY ITS MANAGING DIRECTOR,
MR. VIVEK VENUGOPAL.

BY ADVS.

K.SRIKUMAR (SR.)
K.MANOJ CHANDRAN
M.BALAGOPAL
AMMU CHARLES

RESPONDENTS:

- 1 UNION OF INDIA,
REPRESENTED BY THE SECRETARY (REVENUE), NEW DELHI,
PIN - 110 003.
- 2 DEPUTY DIRECTOR,
OFFICE OF THE ADDITIONAL DIRECTOR GENERAL,
DIRECTORATE GENERAL OF GST INTELLIGENCE,
KOCHI ZONAL UNIT, CENTRAL EXCISE BHAVAN, KATHRIKADAVU,
KALOOR P.O., KOCHI, PIN - 682 017.
- 3 ASSISTANT COMMISSIONER (APPRAISING IMPORT),
OFFICE OF COMMISSIONER OF CUSTOMS, CUSTOM HOUSE,
WILLINGDON ISLAND, COCHIN, PIN - 682 009.

BY ADVS

SUVIN R.MENON (SC)
P.G.JAYASHANKAR (Sr.SC)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 32103 OF 2023

PETITIONER:

M/S. FLOOR GARDENS,
MAYITHARA P.O., CHERTHALA, ALAPPUZHA,
REPRESENTED BY ITS PARTNER, PIN - 688 539.

BY ADV A.KRISHNAN

RESPONDENTS:

- 1 SUPERINTENDENT,
CENTRAL GST & CENTRAL EXCISE, CHAKKARAKKULAM,
THANNERMUKKAM ROAD, CHERTHALA, PIN - 688 524.
- 2 ASSISTANT COMMISSIONER (APPRAISING EXPORTS),
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN,
PIN - 682 009.
- 3 DEPUTY COMMISSIONER (APPRAISING EXPORTS),
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN,
PIN - 682 009.
- 4 SENIOR INTELLIGENCE OFFICER,
DIRECTORATE GENERAL OF GOODS & SERVICE TAX
INTELLIGENCE, KOCHI ZONAL UNIT,
CENTRAL EXCISE BHAVAN, KATHRIKADAVU, KALOOR P.O.,
KOCHI-682017, PIN - 682 017.
- 5 UNION OF INDIA,
REPRESENTED BY SECRETARY, MINISTRY OF FINANCE,
FINANCE DEPARTMENT, NEW DELHI, PIN - 110 001.



6 DEPUTY COMMISSIONER,
DRAWBACK & REFUNDS, CUSTOMS, CENTRAL EXCISE &
CENTRAL TAX OFFICE OF COMMISSIONER OF CUSTOMS,
WILLINGTON ISLAND, KOCHI, PIN - 682 003.

BY ADV. P.G.JAYASHANKAR (Sr.SC)(FOR R1 TO R3 & R6)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 33125 OF 2023

PETITIONER:

MINI JOBSON,
PROPRIETRIX, M/S. ST. GEORGE FOODS, KP VIII/1771,
KALLARA JUNCTION, PUTHOOR-NJANGKADAV ROAD,
PUTHOOR P.O., KOLLAM, PIN - 691 507.

BY ADVS.

MEERA V.MENON
R.SREEJITH
K.KRISHNA
PARVATHY MENON

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, KOLLAM DIVISION,
ST. MARY'S BUILDING, KADAPPAKADA, KOLLAM,
PIN - 691 008.
- 2 UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE),
NORTH BLOCK, NEW DELHI, PIN - 110 001.
- 3 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS,
GST POLICY WING, NORTH BLOCK,
NEW DELHI-110 001,
REPRESENTED BY PRINCIPAL COMMISSIONER (GST)



4 STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
TAXES DEPT., GOVT. SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695 001.

BY ADVS

P.G.JAYASHANKAR (SR.SC)(FOR R1 & R3)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED
CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 39776 OF 2023

PETITIONER:

VINAYAKA CASHEW COMPANY,
PRASHANTHI NAGAR-21, MANGAD, KOLLAM, KERALA,
REPRESENTED BY ITS PARTNER, PIN - 691 015,
MR. MOHANACHANDRAN NAIR BALAKRISHNA PILLAI.

BY ADVS.

NITISH SATHESH SHENOY
SUKUMAR NAINAN OOMMEN
SHERRY SAMUEL OOMMEN
M.S.INSAAF MUHAMMEDU
SREELEKSHMI BEN

RESPONDENTS:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE),
NO.137, NORTH BLOCK, NEW DELHI, PIN - 110 001.
- 2 STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
DEPARTMENT OF REVENUE, SECRETARIAT,
THIRUVANANTHAPURAM, KERALA, PIN - 695 001.
- 3 THE CHIEF COMMISSIONER,
CENTRAL TAX, EXCISE & CUSTOMS,
THIRUVANANTHAPURAM ZONE, CR BUILDING,
IS PRESS ROAD, KOCHI, PIN - 682 018.



- 4 COMMISSIONER,
CENTRAL GST AND CENTRAL EXCISE, GST BHAVAN,
PRESS CLUB ROAD, THIRUVANANTHAPURAM,
PIN - 695 001.
- 5 THE ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, ST. MARY'S BUILDING,
KADAPPAKADA, KOLLAM, PIN - 691 008.
- 6 THE ASSISTANT COMMISSIONER,
COST AUDIT CIRCLE-II, KADAPPAKADA, KOLLAM,
PIN - 691 008.

BY ADVS

P.G.JAYASHANKAR (Sr.SC)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 41106 OF 2023

PETITIONER:

**M/S. SREE LEKSHMI CASHEW COMPANY,
AGED 67 YEARS
LEKSHMI PRABHA, KADAPAKKADA, KOLLAM-
REPRESENTED BY ITS MANAGING PARTNER, P. SUNDARAN,
S/O. LATE T.M.PRABHA, RESIDING AT LEKSHMI PRABHA,
KADAPAKKADA, KOLLAM, PIN - 681 008.**

BY ADVS.

**SERGI JOSEPH THOMAS
S.AJAY KUMAR**

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, KOLLAM DIVISION,
KADAPPAKKADA, KOLLAM, PIN - 691 008.**
- 2 PRINCIPAL CHIEF COMMISSIONER OF CENTRAL GOODS AND
SERVICE TAXES,
CENTRAL REVENUE BUILDING, I.S. PRESS ROAD,
ERNAKULARM, KOCHI-682018, PIN - 682 018.**
- 3 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
REPRESENTED BY ITS CHAIRMAN, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI,
PIN - 110 001.**
- 4 UNION OF INDIA REPRESENTED BY ITS SECRETARY,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI,
PIN - 110 001.**



5 STATE OF KERALA REPRESENTED BY THE ADDITIONAL
CHIEF SECRETARY (TAXES),
GOVERNMENT SECRETARIATE, THIRUVANANTHAPURAM,
PIN - 695 001.

BY ADVS

P.G.JAYASHANKAR (SR.SC) (FOR R1 TO R3)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED
CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 42313 OF 2023

PETITIONER:

M/S. CHOICE CASHEW INDUSTRIES CASHEW EXPORTER,
AGED 60 YEARS
CHANDANATHOPPU, KOLLAM, PIN - 691 014,
REPRESENTED BY ITS MANAGING PARTNER,
SIRAJUDEEN ABDUL RAHUMAN KUNJU.

BY ADVS.

MEERA V.MENON
R.SREEJITH
K.KRISHNA
PARVATHY MENON

RESPONDENTS:

- 1 ASST. COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, KOLLAM DIVISION,
ST. MARY'S BUILDING, KADAPPAKADA, KOLLAM,
PIN - 691 008.
- 2 UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE),
NORTH BLOCK, NEW DELHI, PIN - 110 001.
- 3 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS,
GST POLICY WING, NORTH BLOCK, NEW DELHI,
REPRESENTED BY PRINCIPAL COMMISSIONER (GST),
PIN - 110 001.
- 4 STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
TAXES DEPT., GOVT. SECRETARIAT, THIRUVANANTHAPURAM,
PIN - 695 001.

BY ADVS

P.G.JAYASHANKAR (SR.SC) (FOR R1 & R3)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 42334 OF 2023

PETITIONER:

M/S. ASSOCIATED CASHEW INDUSTRIES,
CASHEW EXPORTER, CHANDANATHOPPU, KOLLAM,
REPRESENTED BY ITS MANAGING PARTNER ABDUL SALAM,
PIN - 691 014.

BY ADVS.

MEERA V.MENON
R.SREEJITH
K.KRISHNA
PARVATHY MENON

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, KOLLAM DIVISION,
ST. MARY'S BUILDING, KADAPPAKADA, KOLLAM,
PIN - 691 008.
- 2 UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE),
NORTH BLOCK, NEW DELHI, PIN - 110 001.
- 3 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
GST POLICY WING, NORTH BLOCK, NEW DELHI,
REPRESENTED BY PRINCIPAL COMMISSIONER (GST),
PIN - 110 001.



4 STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
TAXES DEPT., GOVT. SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695 001.

BY ADVS

P.G.JAYASHANKAR (SR.SC)(FOR R1 & R3)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 42356 OF 2023

PETITIONER:

M/S. BISMI CASHEW COMPANY,
A PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT
KP V/385 A-C, KILIKOLLOOR, MANGAD P.O., KOLLAM, KERALA
(REPRESENTED BY ITS MANAGING PARTNER SHIYAS HUSSAIN,
AGED 46 YEARS, S/O. AHAMAD HUSSAIN, RESIDING AT THANAL,
TKMC P.O., KOTTAMKARA, KOLLAM, KERALA-691005),
PIN - 691 015.

BY ADVS.

M.P.SHAMEEM AHAMED
DANIYA RASHEED PALLIYALIL

RESPONDENTS:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NO.137,
NORTH BLOCK, NEW DELHI, PIN - 110 001.
- 2 STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
DEPARTMENT OF REVENUE, SECRETARIAT, THIRUVANANTHAPURAM,
KERALA, PIN - 695 001.
- 3 ASSISTANT COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, KOLLAM DIVISION,
ST. MARY'S BUILDING, KADAPPAKKADA, KOLLAM,
PIN - 691 008.

BY ADVS

P.G.JAYASHANKAR (SR.SC) (FOR R3)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 42370 OF 2023

PETITIONER:

M/S. CHOICE CASHEW INDUSTRIES,
CASHEW EXPORTER, CHANDANATHOPPU, PIN - 691 014,
KOLLAM, REPRESENTED BY ITS MANAGING PARTNER
SIRAJUDEEN ABDUL RAHUMAN KUNJU.

BY ADVS.

MEERA V.MENON
R.SREEJITH
K.KRISHNA
PARVATHY MENON

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, KOLLAM DIVISION,
ST. MARY'S BUILDING, KADAPPAKADA, KOLLAM,
PIN - 691 008.
- 2 UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE),
NORTH BLOCK, NEW DELHI, PIN - 110 001.
- 3 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS,
GST POLICY WING, NORTH BLOCK, NEW DELHI,
PIN - 110 001.



4 STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
TAXES DEPT., GOVT. SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695 001.

BY ADVS

P.G.JAYASHANKAR (SR.SC)(FOR R1 & R3)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 42395 OF 2023

PETITIONER:

M/S. SOUTHERN CASHEW EXPORTERS,
A PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT
CHANDANATHOPE, KOLLAM, KERALA 691014,
(REPRESENTED BY ITS MANAGING PARTNER M. SHAMSUDEEN,
AGED 59 YEARS, S/O. MOHAMMED KUNJU, RESIDING AT AYSHAS,
CHANDANTHOPE P.O., KOLLAM, KERALA-691 014).

BY ADVS.

M.P.SHAMEEM AHAMED
AKHIL PHILIP MANITHOTTIYIL
DANIYA RASHEED PALLIYALIL

RESPONDENTS:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NO.137,
NORTH BLOCK, NEW DELHI, PIN - 110 001.
- 2 STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT, DEPARTMENT
OF REVENUE, SECRETARIAT, THIRUVANANTHAPURAM, KERALA,
PIN - 695 001.
- 3 THE ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, KOLLAM DIVISION,
ST. MARY'S BUILDING, KADAPPAKKADA, KOLLAM,
PIN - 691 008.

BY ADVS

P.G.JAYASHANKAR (SR.SC) (FOR R3)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 42717 OF 2023

PETITIONER:

M/S. FIVE STAR CASHEW EXPORTERS & IMPORTERS,
AGED 38 YEARS
PP/VI 372, KUTTIVILA BUILDING, CHANDANATHOPE,
KOLLAM, PIN - 691 014,
REPRESENTED BY ITS MANAGING PARTNER,
ABDULLA ALIM NIZAR.

BY ADVS.

MEERA V.MENON
R.SREEJITH
K.KRISHNA

RESPONDENTS:

- 1 ASST. COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, KOLLAM DIVISION,
ST. MARY'S BUILDING, KADAPPAKADA, KOLLAM,
PIN - 691 008.
- 2 UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE),
NORTH BLOCK, NEW DELHI, PIN - 110 001.
- 3 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS,
GST POLICY WING, NORTH BLOCK, NEW DELHI,
REPRESENTED BY PRINCIPAL COMMISSIONER (GST),
PIN - 110 001.



4 STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
TAXES DEPT., GOVT. SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695 001.

BY ADVS

P.G.JAYASHANKAR (SR.SC)(FOR R1 & R3)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 43142 OF 2023

PETITIONER:

SOUPARNIKA EXPORT ENTERPRISES,
590, SOUPARNIKA, DECENT JUNCTION,
THRIKKOVILVATTOM VILLAGE, KOLLAM, PIN - 691 577,
REPRESENTED BY ITS PROPRIETOR.

BY ADV AKHIL SURESH

RESPONDENTS:

- 1 UNION OF INDIA,
MINISTRY OF FINANCE, NEW DELHI SANSAD MARG,
REPRESENTED BY ITS SECRETARY, PIN - 110 107.
- 2 ADDITIONAL DIRECTOR,
DIRECTORATE GENERAL OF GST INTELLIGENCE,
KOCHI ZONAL UNIT, CENTRAL EXCISE BHAVAN,
KATHRIKKADAVU, KALOOR P.O., KOCHI, PIN - 682 017.

BY ADV. SREELAL N. WARRIER (SR.SC) (FOR R2)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 44146 OF 2023

PETITIONER:

JOBRUN GEEVARGHESE,
AGED 52 YEARS
PROPRIETOR, M/S. LOURDES MATHA CASHEW INDUSTRIES,
PUTHUR, KOLLAM, PIN - 691 507.

BY ADVS.

MEERA V.MENON
R.SREEJITH
K.KRISHNA
PARVATHY MENON

RESPONDENTS:

- 1 THE ASST. COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, KOLLAM DIVISION,
ST. MARY'S BUILDING, KADAPPAKADA, KOLLAM,
PIN - 691 008.
- 2 UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE),
NORTH BLOCK, NEW DELHI, PIN - 110 001.
- 3 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS,
GST POLICY WING, NORTH BLOCK, NEW DELHI,
REPRESENTED BY PRINCIPAL COMMISSIONER (GST),
PIN - 110 001.
- 4 STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
TAXES DEPT., GOVT. SECRETARIAT, THIRUVANANTHAPURAM,
PIN - 695 001.

BY ADVS

P.G.JAYASHANKAR (Sr.SC) (FOR R1 & R3)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 148 OF 2024

PETITIONER:

PRASANTHI CASHEW COMPANY PRIVATE LIMITED,
REPRESENTED BY ITS MANAGING DIRECTOR, NO.21,
PRASANTHI NAGAR, MANGADU, KOLLAM, PIN - 691 015.

BY ADVS.

NITISH SATHESH SHENOY
SUKUMAR NAINAN OOMMEN
SHERRY SAMUEL OOMMEN
M.S.INSAAF MUHAMMEDU
SREELEKSHMI BEN

RESPONDENTS:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE) NO. 137, NORTH BLOCK,
NEW DELHI, PIN - 110 001.
- 2 STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
DEPARTMENT OF REVENUE SECRETARIAT,
THIRUVANANTHAPURAM, KERALA, PIN - 695 001.
- 3 THE CHIEF COMMISSIONER,
CENTRAL TAX, EXCISE & CUSTOMS,
THIRUVANANTHAPURAM ZONE, CR BUILDING,
IS PRESS ROAD, KOCHI, PIN - 682 018.
- 4 COMMISSIONER,
CENTRAL GST AND CENTRAL EXCISE, GST BHAVAN,
PRESS CLUB ROAD, THIRUVANANTHAPURAM,
PIN - 695 001.



- 5 THE ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, ST. MARY'S BUILDING,
KADAPPAKADA, KOLLAM, PIN - 691 008.
- 6 THE ASSISTANT COMMISSIONER-II,
COST AUDIT, CIRCLE -II, KOLLAM, PIN - 691 008.
- 7 THE SUPERINTENDENT,
OFFICE OF THE ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE (AUDIT), KADAPPAKADA,
KOLLAM, PIN - 691 008.

BY ADVS

P.G.JAYASHANKAR (Sr.SC) (FOR R3 TO R7)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 3065 OF 2024

PETITIONER:

SOUTH KERALA CASHEW EXPORTERS,
KILIKOLLUR, KOLLAM, REPRESENTED BY ITS SOLE
PROPRIETOR, MR. ASANARU PILLAI ABDUL SALAM,
PIN - 691 004.

BY ADVS.

NITISH SATHESH SHENOY
SUKUMAR NAINAN OOMMEN
SHERRY SAMUEL OOMMEN
M.S.INSAAF MUHAMMEDU
SREELEKSHMI BEN

RESPONDENTS:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE),
NO.137, NORTH BLOCK, NEW DELHI, PIN - 110 001.
- 2 STATE OF KERALA,
REPRESENTED BY GOVERNMENT PLEADER,
HIGH COURT OF KERALA, PIN - 682 031.
- 3 THE CHIEF COMMISSIONER OF CUSTOMS, CENTRAL GST &
CENTRAL EXCISE,
THIRUVANANTHAPURAM ZONE, KERALA, PIN - 691 008.
- 4 THE ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, ST. MARY'S BUILDING,
KADAPPAKADA, KOLLAM, PIN - 691 008.



5 THE RANGE OFFICER,
OFFICE OF THE SUPERINTENDENT OF CENTRAL GST &
CENTRAL EXCISE, KOLLAM CITY RANGE, KOLLAM,
PIN - 691 008.

BY ADVS

P.G.JAYASHANKAR (Sr.SC) (FOR R3 to R5)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 3124 OF 2024

PETITIONER:

AF CASHEWS,
REPRESENTED BY ITS MANAGING PARTNER,
SHEEHAB SHAMSULHUCK PALAMKKU,
KANNANALLOOR, KOLLAM, PIN - 691 576.

BY ADVS.

NITISH SATHESH SHENOY
SHERRY SAMUEL OOMMEN
SUKUMAR NAINAN OOMMEN

RESPONDENTS:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE),
NO.137, NORTH BLOCK, NEW DELHI, PIN - 110 001.
- 2 STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
DEPARTMENT OF REVENUE, SECRETARIAT,
THIRUVANANTHAPURAM, KERALA, PIN - 695 001.
- 3 THE CHIEF COMMISSIONER OF CUSTOMS,
CENTRAL GST & CENTRAL EXCISE,
THIRUVANANTHAPURAM ZONE, KERALA, PIN - 695 001.
- 4 THE ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, ST. MARY'S BUILDING,
KADAPPAKADA, KOLLAM, PIN - 691 008.



5 SUPERINTENDENT, CENTRAL RANGE,
OFFICE OF THE SUPERINTENDENT OF CENTRAL GST &
CENTRAL EXCISE, ST. MARY'S BUILDING, KADAPPAKKADA,
KOTTAYAM, PIN - 691 008.

BY ADVS

P.G.JAYASHANKAR (Sr.SC) (FOR R3 to R5)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 3250 OF 2024

PETITIONER:

VIZAG EXPORTS,
MANGAD, KOLLAM, KERALA,
REPRESENTED BY ITS PARTNER, MR. RAGHAVAN PILLAI
KUNJULEKSHMI BHOODES, PIN - 691 015.

BY ADVS.

SREELEKSHMI BEN
SUKUMAR NAINAN OOMMEN
SHERRY SAMUEL OOMMEN
NITISH SATHESH SHENOY
M.S.INSAAF MUHAMMEDU

RESPONDENTS:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)
NO. 137, NORTH BLOCK, NEW DELHI, PIN - 110 001.
- 2 STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
DEPARTMENT OF REVENUE SECRETARIAT,
THIRUVANANTHAPURAM, KERALA, PIN - 695 001.
- 3 CHIEF COMMISSIONER,
CENTRAL TAX, EXCISE & CUSTOMS,
THIRUVANANTHAPURAM ZONE, CR BUILDING,
IS PRESS ROAD, KOCHI, PIN - 682 018.
- 4 COMMISSIONER,
CENTRAL GST AND CENTRAL EXCISE, GST BHAVAN,
PRESS CLUB ROAD, THIRUVANANTHAPURAM-1,
PIN - 695 001.



- 5 ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, ST. MARY'S BUILDING,
KADAPPAKADA, KOLLAM, PIN - 691 008.
- 6 ASSISTANT COMMISSIONER-II,
COST AUDIT, CIRCLE - II, KOLLAM, PIN - 691 008.
- 7 SUPERINTENDENT,
OFFICE OF THE ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE (AUDIT), KADAPPAKADA,
KOLLAM, PIN - 691 008.

BY ADVS

P.G.JAYASHANKAR (Sr.SC) (FOR R3 to R7)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 3503 OF 2024

PETITIONER:

DIAMOND NUTS,
PRASHANTHI NAGAR, MANGAD, KOLLAM,
KERALA, PIN - 691 015,
REPRESENTED BY ITS MANAGING PARTNER,
MR. B. MOHANACHANDRAN NAIR.

BY ADVS.

SREELEKSHMI BEN
SUKUMAR NAINAN OOMMEN
SHERRY SAMUEL OOMMEN
NITISH SATHESH SHENOY
M.S.INSAAF MUHAMMEDU

RESPONDENTS:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)
NO.137, NORTH BLOCK, NEW DELHI, PIN - 110 001.
- 2 STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
DEPARTMENT OF REVENUE, SECRETARIAT,
THIRUVANANTHAPURAM, KERALA, PIN - 695 001.
- 3 CHIEF COMMISSIONER,
CENTRAL TAX, EXCISE & CUSTOMS,
THIRUVANANTHAPURAM ZONE, CR BUILDING,
IS PRESS ROAD, KOCHI, PIN - 682 018.



- 4 COMMISSIONER,
CENTRAL GST AND CENTRAL EXCISE, GST BHAVAN,
PRESS CLUB ROAD, THIRUVANANTHAPURAM,
PIN - 695 001.
- 5 ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, ST. MARY'S BUILDING,
KADAPPAKADA, KOLLAM, PIN - 691 008.
- 6 ASSISTANT COMMISSIONER - II,
COST AUDIT, CIRCLE - II, KOLLAM, PIN - 691 008.
- 7 SUPERINTENDENT,
OFFICE OF THE ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE (AUDIT), KADAPPAKADA,
KOLLAM, PIN - 691 008.

BY ADVS

P.G.JAYASHANKAR (Sr.SC) (FOR R3 to R7)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 4389 OF 2024

PETITIONER:

COCO-LATEX EXPORTS PRIVATE LIMITED,
VAZHATHOPPU BUILDINGS, CHUNGAM, ALLEPPEY,
KERALA, PIN - 688 011,
REPRESENTED BY ITS MANAGER (ADMINISTRATION)
MR. SUNOJ SEBASTIAN.

BY ADVS.

ANIL D. NAIR (SR.)
TELMA RAJU
ADITYA UNNIKRISHNAN

RESPONDENTS:

- 1 THE DIRECTOR GENERAL OF GST INTELLIGENCE,
OFFICE OF THE PRINCIPAL ADDITIONAL DIRECTOR
GENERAL, KOCHI ZONAL OFFICE,
CENTRAL EXCISE BHAVAN, KATHRUKKADAVU, KALOOR,
KOCHI, PIN - 682 017.
- 2 THE ADDITIONAL COMMISSIONER,
DEPARTMENT OF REVENUE, OFFICE OF THE COMMISSIONER,
CENTRAL GST AND CENTRAL EXCISE, POST BOX NO.13,
GST BHAVAN, PRESS CLUB ROAD, THIRUVANANTHAPURAM,
PIN - 695 001.

BY ADV. P.G.JAYASHANKAR (Sr.SC)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 5412 OF 2024

PETITIONER:

PRASANTHI CASHEW COMPANY,
XVIII/1457, MANGAD, KOLLAM, KERALA, PIN - 691 015,
REPRESENTED BY ITS PROPRIETOR,
B. MOHANACHANDRAN NAIR.

BY ADVS.

SREELEKSHMI BEN
SUKUMAR NAINAN OOMMEN
SHERRY SAMUEL OOMMEN
NITISH SATHESH SHENOY
M.S.INSAAF MUHAMMEDU

RESPONDENTS:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE),
NO. 7, NORTH BLOCK, NEW DELHI, PIN - 110 001.
- 2 STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
DEPARTMENT OF REVENUE, SECRETARIAT,
THIRUVANANTHAPURAM, KERALA, PIN - 695 001.
- 3 CHIEF COMMISSIONER,
CENTRAL TAX, EXCISE & CUSTOMS,
THIRUVANANTHAPURAM ZONE, CR BUILDING,
IS PRESS ROAD, KOCHI, PIN - 682 018.
- 4 COMMISSIONER,
CENTRAL GST AND CENTRAL EXCISE, GST BHAVAN,
PRESS CLUB ROAD, THIRUVANANTHAPURAM,
PIN - 695 001.



- 5 ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, ST. MARY'S BUILDING,
KADAPPAKADA, KOLLAM, PIN - 691 008.
- 6 ASSISTANT COMMISSIONER-II,
COST AUDIT, CIRCLE - II, KADAPPAKADA, KOLLAM,
PIN - 691 008.
- 7 SUPERINTENDENT,
OFFICE OF THE ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE (AUDIT), KADAPPAKADA,
KOLLAM, PIN - 691 008.

BY ADVS

P.G.JAYASHANKAR (Sr.SC) (FOR R3 to R7)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 6653 OF 2024

PETITIONER:

TASTY NUTS INDUSTRIES,
294, K.P. ROAD, KILIKOLOOR, KOLLAM, PIN - 691 004,
REPRESENTED BY ITS PARTNER MR. ABDUL SALAM.

BY ADVS.

ANIL D. NAIR (SR.)
TELMA RAJU
ADITYA UNNIKRISHNAN

RESPONDENTS:

THE ADDITIONAL COMMISSIONER,
CENTRAL GST & CENTRAL EXCISE, PB NO. 13,
GST BHAVAN, PRESS CLUB ROAD, THIRUVANANTHAPURAM,
PIN - 695 001.

BY ADV P.G.JAYASHANKAR (Sr.SC)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 9516 OF 2024

PETITIONER:

GLOBAL FOODS,
REPRESENTED BY ITS PROPRIETOR, ABHIJITH MOHAN,
KP V 668, MANGAD, KOLLAM, PIN - 691 015.

BY ADVS.

SREELEKSHMI BEN
SUKUMAR NAINAN OOMMEN
SHERRY SAMUEL OOMMEN
NITISH SATHESH SHENOY
M.S.INSAAF MUHAMMEDU

RESPONDENTS:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)
NO.137, NORTH BLOCK, NEW DELHI, PIN - 110 001.
- 2 STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
DEPARTMENT OF REVENUE, SECRETARIAT,
THIRUVANANTHAPURAM, KERALA, PIN - 695 001.
- 3 CHIEF COMMISSIONER,
CENTRAL TAX, EXCISE & CUSTOMS,
THIRUVANANTHAPURAM ZONE, CR BUILDING,
IS PRESS ROAD, KOCHI, PIN - 682 018.
- 4 COMMISSIONER,
CENTRAL GST AND CENTRAL EXCISE, GST BHAVAN,
PRESS CLUB ROAD, THIRUVANANTHAPURAM,
PIN - 695 001.



- 5 ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE, ST. MARY'S BUILDING,
KADAPPAKADA, KOLLAM, PIN - 691 008.
- 6 ASSISSTANT COMMISSIONER- II,
COST AUDIT, CIRCLE- II, KOLLAM, PIN - 691 008.
- 7 SUPERINTENDENT,
OFFICE OF THE ASSISTANT COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE (AUDIT), KADAPPAKADA,
KOLLAM, PIN - 691 008.

BY ADVS

P.G.JAYASHANKAR (Sr.SC) (FOR R3 to R7)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 20672 OF 2024

PETITIONER:

M/S. N.C. JOHN & SONS PVT. LTD.,
[GSTIN 32AABCN0264H1ZX], # XVI/268, VAZHICHERRY,
ALAPPUZHA, PIN - 688 001,
REPRESENTED BY ITS DIRECTOR, SHRI. JACOB JOSEPH.

BY ADVS.

M.BALAGOPAL
R.DEVIKA
ANJALI MENON

RESPONDENTS:

- 1 THE STATE TAX OFFICER,
TAXPAYER SERVICES CIRCLE,
STATE GOODS & SERVICE TAX DEPARTMENT,
ALAPPUZHA SOUTH, ALAPPUZHA, KERALA, PIN - 688 001.
- 2 THE 2ND DEPUTY COMMISSIONER,
STATE GOODS & SERVICE TAX DEPARTMENT, BSNL BHAVAN,
EXCHANGE ROAD, ALAPPUZHA, KERALA, PIN - 688 001.
- 3 UNION OF INDIA,
REPRESENTED BY THE SECRETARY (REVENUE),
NORTH BLOCK, NEW DELHI, PIN - 110 001.
- 4 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
REPRESENTED BY ITS CHAIRMAN,
DEPARTMENT OF REVENUE, NORTH BLOCK,
NEW DELHI- 110 001 .
[IS SUO MOTU IMPEADED AS ADDL.R4 AS PER ORDER DATED
14/08/2024 IN WP(C)].

BY ADVS.

P.G.JAYASHANKAR (Sr.SC) (FOR R4)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 21909 OF 2024

PETITIONER:

JOSE JOSEPH,
AGED 57 YEARS
MALAYAMPURAM, ASRAMAM JUNCTION, AVALOOKUNNU P.O.,
ALAPPUZHA-688006, PROPRIETOR OF RUBBER TECH,
KP XI/65, SN PURAM P.O., AVALOOKUNNU P.O., ALAPPUZHA,
KERALA, PIN - 688 582.

BY ADVS.

M.P.SHAMEEM AHAMED
AKHIL PHILIP MANITHOTTIYIL
DANIYA RASHEED PALLIYALIL

RESPONDENTS:

- 1 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE), NO.137,
NORTH BLOCK, NEW DELHI, PIN - 110 001.
- 2 STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVT,
DEPARTMENT OF TAXES, GOVT. SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 682 031.
- 3 THE DEPUTY COMMISSIONER,
CENTRAL GST AND CENTRAL EXCISE, 2ND FLOOR,
MATHA ARCADE, NEAR YMCA BRIDGE, ALAPPUZHA,
PIN - 688 001.

BY ADVS.

SUVIN.R.MENON (SC) (FOR R3)
MOHAMMED RAFIQ (SPL.GP)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 10TH DAY OF OCTOBER 2024 / 18TH ASWINA, 1946

WP(C) NO. 25134 OF 2024

PETITIONER:

TASTY NUTS INDUSTRIES,
294, K.P. ROAD, KILIKOLOOR, KOLLAM, PIN - 691 004,
REPRESENTED BY ITS MANAGING PARTNER,
MR.ABDUL SALAM.

BY ADVS.

ANIL D. NAIR (SR.)
ADITYA UNNIKRISHNAN
PRIYADARSINI S.
BINISHA BABY
SARITHA K.S.

RESPONDENT:

THE ADDITIONAL COMMISSIONER,
CENTRAL GST & CENTRAL EXCISE, PB NO. 13,
GST BHAVAN, PRESS CLUB ROAD, THIRUVNANTHAPURAM,
PIN - 695 001.

BY ADV. P.G.JAYASHANKAR (Sr.SC)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
10.10.2024, ALONG WITH WP(C).17447/2023 AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



'C.R'

JUDGMENT

[WP(C) Nos.17447 of 2023, 24230 of 2022, 20442, 22051, 25969, 26040,32103, 33125, 39776, 41106, 42313, 42334, 42356, 42370, 42395, 42717, 43142, 44146 of 2023, 148, 3065, 3124, 3250, 3503, 4389, 5412, 6653, 9516, 20672, 21909 and 25134 of 2024]

These writ petitions are filed challenging the validity of Rule 96(10) of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the 'CGST Rules') primarily on the ground that the Rule is *ultra vires* the provisions of Section 16 of the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as the 'IGST Act'). It is not necessary for the purposes of disposal of these writ petitions to refer to the facts of individual cases except where it may be necessary to show how the working of the Rule has affected an individual exporter. Therefore, this judgment does not attempt to analyse the individual facts of each case, and it will be confined to the examination of the question as to whether Rule 96(10) of the CGST Rules as it presently stands is legally sustainable or is liable to be struck down on



the following grounds:

(i) That it is ultra vires the provisions of Section 16 of the IGST Act;

(ii) Whether the introduction of the conditions in that Rule has taken away the vested right of the petitioners to claim a refund of IGST paid on export of goods; and

*(iii) Is the Rule violative of the provisions of Articles 14, 19(1)(g) and 265 of the Constitution of India and/or is it 'manifestly arbitrary' in the sense the term is understood in **Shayara Bano v. Union of India; (2017) 9 SCC 1?***

Facts (in brief):-

2. The petitioners in these cases are exporters who are entitled to claim a refund of taxes paid on input services and input goods or the Integrated Goods and Services Tax (hereinafter referred to as 'the IGST') paid on exports by virtue of the provisions contained in Section 16 of the IGST Act. The concept of zero-rated supply in the provisions



of Section 16 of the IGST Act, 2017, read with the provisions of Section 54 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act) indicate that there is to be no export of taxes and on the goods being exported the exporter is entitled to a refund of the IGST paid on the export of goods or to the refund of taxes paid on input goods and input services used in the manufacture of goods or provision of services that are ultimately exported. Section 16 of the IGST Act (as it stood till amendment by Act 13 of 2021 (Brought into force w.e.f. 01-10-2023 vide Notification No. 27/2023-C.T., dated 31-07-2023)) contemplated two methods to enable the exporter to claim a refund of taxes on input goods and input services used in the manufacture of goods exported or services exported. The two methods were:-

(a) Through the supply (export) of goods or services (or both) under bond or Letter of Undertaking, subject to such conditions, safeguards and procedure as may be prescribed, without payment of integrated tax and a



resultant claim for refund of unutilised input tax credit arising from the payment of tax on goods or services used in making the export; or

(b) Through the supply (export) of goods or services (or both) on payment of integrated tax (by the utilisation of input tax credit arising from the payment of tax on goods or services used in making the export or otherwise) and a resultant claim for refund of such tax paid, subject to such conditions, safeguards and procedure as may be prescribed.

Both these methods were subject to the provisions of Section 54 of the CGST Act. The first method contemplated a consideration of the claim under Rule 89 of the CGST Rules while the second method contemplated a consideration of the claim in terms of Rule 96 of the CGST Rules. The provisions of Rule 96(10) of the CGST Rules have undergone a series of amendments, and the Rule as it presently stands imposes certain restrictions in the matter of refund of IGST and provides that if certain inputs have been availed after



taking the benefit of certain notifications referred to therein, the exporter is not entitled to claim refund of IGST. It is also not in dispute that the working of the Rule as it is presently worded results in a situation where even if, for example, only 10% of the inputs have been procured after availing the benefit of any of the notifications mentioned in Rule 96(10) of the CGST Rules, the entirety of the refund is denied to exporters on the ground that they have availed the benefit of the notifications in respect of 10% of the inputs. It is also submitted before me that there are cases where the refund has been questioned or denied where it has been found that the exporter has, in respect of some earlier consignment availed the benefit of the notifications referred to in Rule 96(10) of the CGST Rules and has not availed such benefit in respect of the consignment in question. It is also pointed out from the facts of WP(C)No.20672/2024 that where some inputs have been procured after availing the benefit of the notifications mentioned in Rule 96(10) of the CGST Rules in respect of a unit of the petitioner (in that writ petition) situated in the State of Tamil Nadu, the right to



claim refund of IGST in respect of exports effected from the unit of the petitioner situated in the State of Kerala with a different registration number has been questioned on the premise that the unit in Tamil Nadu has procured inputs after availing the benefit of the notifications mentioned in Rule 96(10) of the CGST Rules.

3. I have heard Sri. G. Shivadas, the learned Senior Counsel appearing for the petitioner in W.P (C) No.17447/2023 on the instructions of Sri. Shaji Thomas, Sri. K. Srikumar, the learned Senior Counsel, appearing for the petitioners in W.P(C) Nos. 26040/2023 and 25969/2023 on the instructions of Smt. Ammu Charles, Sri. Anil D. Nair, the learned Senior Counsel, appearing for the petitioners in W.P (C) Nos.4389/2024, 6653/2024 and 25134/2024 on the instructions of Smt. Aditya Unnikrishnan, Sri. M. Balagopal, the learned counsel appearing for the petitioner in W.P (C) No.20672/2024, Sri. K.N. Sreekumaran, the learned counsel appearing for the petitioners in W.P (C) Nos.20442/2023 and W.P (C) Nos.22051/2023, Sri. Sherry Samuel Oommen, the learned counsel appearing for the petitioners in W.P (C)



Nos.39776/2023, 148/2024, 3065/2024, 3124/2024, 3250/2024, 3503/2024, 5412/2024 and 9516/2024, Sri. Sergi Joseph Thomas, the learned counsel appearing for the petitioner in W.P (C) No.41106/2023, Sri. Shameem Ahamed, the learned counsel appearing for the petitioners in W.P (C) Nos.42356/2023, 42395/2023 and 21909/2024, Smt. Krishna K, the learned counsel appearing for the petitioners in W.P (C) Nos.33125/2023, 42313/2023, 42370/2023, 42334/2023, 42717/2023 and 44146/2023, Sri. A Krishnan, the learned counsel appearing for the petitioners in W.P (C) Nos.24230/2022 and 32103/2023 and Sri. Akhil Suresh, the learned counsel appearing for the petitioner in W.P (C) Nos.43142/2023. Sri. P.G. Jayashankar, the learned Senior Standing Counsel for the Central Board of Indirect Taxes & Customs addressed arguments for the Central Revenue. Sri. Mohammed Rafiq, the learned Special Government Pleader (Taxes) appeared for the State.

Submissions for the petitioners:-

4. Referring extensively to the provisions of Section 16



of the IGST Act, Section 54 of the CGST Act and the provisions contained in Rule 89 and Rule 96 of the CGST Rules it is contended that the provisions of Rule 96(10) of the CGST Rules as presently worded effectively takes away the right of an exporter to claim refund of IGST which is a right which granted by the substantive provisions of the IGST Act. It is pointed out that Rule 89 of the CGST Rules contemplates the conditions upon which an exporter opting to export goods by filing a letter of undertaking/bond and opting to seek a refund of tax paid on unutilized input tax credit on inputs (both goods and services) used in providing export goods/export services while the provisions of Rule 96 of the CGST Rules deals with a methodology for claiming refund after paying full IGST on the exported goods/services after utilizing the available credit. It is pertinently pointed out that while the provisions of Rule 89 of the CGST Rules do not restrict the right of an exporter to claim a refund even if certain inputs have been procured after availing the benefits of the notifications referred to in Rule 96(10) of the CGST Rules, whereas the



provisions of Rule 96(10) of the CGST Rules seeks to deny the benefit of refund completely if certain inputs have been procured after availing the benefits of the notifications referred to in Rule 96(10) of the CGST Rules, leading to an anomalous situation where an exporter who is otherwise on the same footing even will get the benefit of refund of taxes paid if he opts for the letter of undertaking/bond route but will not get such refund when he opts to pay the IGST and seek a refund of the IGST on account of the restrictions placed by the provisions of Rule 96(10) of the CGST Rules. Sri. G. Shivadas, the learned Senior Counsel appearing for the petitioner in W.P (C) No.17447/2023 referred to paragraph 28 of the judgment of the Supreme Court in ***Ispat Industries Ltd. v. Commissioner of Customs, Mumbai; (2006) 12 SCC 583***, to the decision of the Supreme Court in ***Cellular Operators Association of India and Ors. v. TRAI and Ors., (2016) 7 SCC 703*** and to the decision of the Supreme Court in ***Shayara Bano (supra)*** to contend that subordinate legislation has to be subservient to plenary



legislation and the introduction of restrictions as now contended in Rule 96(10) of the CGST Rules goes contrary to the express provisions of Section 16 of the IGST Act. He also referred to paragraph Nos. 28 to 31 of the judgment of the Supreme Court in ***Union of India v. Intercontinental Consultants and Technocrats (P) Ltd.; (2018) 4 SCC 669*** in support of his contention. The learned Senior Counsel has also referred to the judgment of the Supreme Court in ***Union of India v. VKC Footsteps India Pvt. Ltd.; (2022) 2 SCC 603*** to contend that a restriction on the right to claim a refund of IGST paid can only be justified if it is explicitly contemplated by the plenary law. Sri. K. Srikumar, the learned Senior Counsel, referred to the judgment of the Supreme Court in ***Kerala State Electricity Board and others v. Thomas Joseph and others; (2023) 11 SCC 700*** to contend that delegated legislation cannot travel beyond the parent statute. The learned Senior Counsel also referred to the judgment of the Supreme Court in ***K.P Varghese v. Income Tax officer; (1981) 4 SCC***



173 to contend that even in respect of plenary legislation where the application leads to an absurd consequence it is within the power of the Court to interpret the law in a manner that makes it reasonable. He states that the Supreme Court recognised the principle that where a statutory provision produces a manifestly absurd and unjust result which could never have been intended by the Legislature, the Court may modify the language used by the Legislature or even '*do some violence*' so as to achieve the obvious intention of the Legislature and produce a rational construction. Sri. K.N. Sreekumaran submits that the subordinate legislation must strictly answer to the plenary legislation. It is submitted that a comparison of the provisions of Rule 89 of the CGST Rules with the provisions of Rule 96 of the CGST Rules will itself show that there has been an unreasonable classification among exporters who may opt to seek a refund of unutilized credit by filing a letter of undertaking/bond in terms of the provisions in Rule 89 of the CGST Rules and exporters who opt to pay the IGST and then claim a refund of IGST in terms of the provisions in



Rule 96 of the CGST Rules. It is pointed out that such distinction was never authorised by the statute and for this short reason alone the provisions of Rule 96(10) as it stands at present are liable to be struck down as *ultra vires* the Section 16 of the IGST Act as also manifestly arbitrary and unreasonable. Sri. M. P. Shameem Ahamed, the learned counsel appearing for the petitioners in W.P(C)Nos.42356/2023, 42395/2023 and 21909/2024 would submit that the term '*subject to such conditions, safeguards and procedure as may be prescribed*' in Section 16 of the IGST Act does not refer to condition safeguards and procedure regulating the right to refund and only provides that sufficient condition safeguards and procedure may be prescribed by the Rule making authority to ensure that there is no leakage of revenue. He submits that the provisions of Section 54(3) and 54(6) of the CGST Act also do not authorize the imposition of a restriction as contemplated by the provisions of Rule 96(10) of the CGST Rules. The learned counsel appearing on behalf of the petitioners in the other Writ Petitions made submissions substantially along the



same lines. Therefore, for the sake of brevity and to avoid repetition, those submissions are not recorded.

Submissions for the Revenue:-

5. The learned Senior Standing Counsel appearing for the Central Revenue refers to the counter affidavit filed in W.P (C) No.17447/2023 to explain the genesis of the provisions in Rule 96(10) of the CGST Rules. He submits that the right of refund under Section 16 of the IGST Act is always subject to the provisions of Section 54 of the CGST Act and sub-section (3) of Section 54 permits the imposition of conditions in claiming refund. The learned counsel has extensively referred to the judgment of the Supreme Court in **VKC Footsteps** (*supra*) to contend that the said judgment covers the issue raised (against the petitioners) and the Supreme Court has categorically found that the right to refund is not absolute and the State may, in contemplation of its fiscal objectives, seek to impose a restriction on the right to refund. The learned counsel refers to paragraph 99 of the judgment of the Supreme Court in



VKC Footsteps (*supra*) in support of his contention. He has also placed a compilation of the relevant notifications and referred to the minutes of the 39th GST Council meeting to explain why a restriction of the nature contemplated by Rule 96(10) of the CGST Rules was deemed necessary. Sri. Mohammed Rafiq, the learned Special Government Pleader (Taxes) has also referred to the provisions of Section 16 of the IGST Act and placed great emphasis on the words '*subject to such conditions, safeguards and procedures as may be prescribed*' in Section 16 of the IGST Act both before and after its amendment and also to sub-section (6) of Section 54 to state that refund of IGST where zero-rated supply of goods/services are made will always be subject to such conditions, limitations and safeguards as may be prescribed. In other words, it is his contention that Rule 96(10) is fully in conformity with the provisions of Section 16 of the IGST Act and Rule 96(10) of the CGST Rules is not *ultra vires* Section 16 of the IGST Act. It is submitted that the Parliament has consciously given to the rule-making authority the right to impose such conditions,



limitations and safeguards as may be necessary in the light of fiscal objectives and the court must not lightly tinker with the working of a Rule in the nature of Rule 96(10) of the CGST Rules. He further referred to paragraph Nos. 21 to 32 of the judgment of the Supreme Court in ***VKC Footsteps (supra)*** (see SCC report). He also submitted that a right to refund is not an absolute right based on the judgment of the Supreme Court in ***VKC Footsteps (supra)***. He states that the provisions of the impugned Rule must be interpreted in the manner that this Court interprets an exemption notification. He refers to the judgment of the Supreme Court in ***Commissioner of Customs (Import), Mumbai v. Dilip Kumar and Company and others; (2018) 9 SCC 1*** to contend that in case of any doubt, the interpretation of an exemption must be in favour of the Revenue. He referred to the judgment of the Supreme Court in ***Union of India and others v. Willowood Chemicals Pvt. Ltd. and another; (2022) 9 SCC 341*** to contend that a refund can be granted only in accordance with the Rules and not *dehors* the Rules.



He has referred to the scheme of Rule 89 and Rule 96 of the CGST Rules to show that while a person opting to claim refund of IGST in terms of the provisions contained in Rule 96 of the CGST Rules will be entitled to claim the benefit of credit arising out of the purchase of capital goods such right is not available to persons who may opt to file a letter of undertaking/bond and seek a refund of taxes paid on input goods and inputs services by following the procedure contemplated by Rule 89 of the CGST Rules. It is therefore submitted that it is at the option of the exporter to adopt either of the Rules contemplated by the provisions of Section 16 and it is for him to decide which is the method more beneficial to him.

6. Sri. G. Shivadas, the learned Senior Counsel appearing for the petitioner in W.P (C) No.17447/2023 would submit, in reply, that the judgment of the Gujarat High Court in ***Zenith Spinners v. Union of India, 2005 SCC OnLine Guj 601*** which was affirmed by the Supreme Court in ***Union of India & Ors v. Zenith Spinners,***



(2020) 14 SCC 520 is authority for the proposition that the phrase “*conditions, safeguards and procedures*” mentioned in Section 16(3)(b) of the IGST Act read with the phrase “*conditions, limitations and safeguards*” in Section 54(6) of the CGST Act, cannot be interpreted to empower the Government to impose a complete restriction so as to take away the right provided under the Act.

Analysis:-

7. Having heard the learned Senior Counsel and other counsel appearing for the petitioners, the learned Senior Standing Counsel appearing for the Central Revenue and the learned Special Government Pleader (Taxes) appearing for the State of Kerala, I am of the view that the petitioners are on a strong footing when they contend that the provisions of Rule 96(10) of the CGST Rules as they stand presently appear to be *ultra vires* the provisions contained in Section 16 of the IGST Act.

8. Section 16 of the IGST Act as it stood prior to the amendment w.e.f. 01-10-2023 reads as follows :



“16. Zero-rated supply.-

(1) “zero-rated supply” means any of the following supplies of goods or services or both, namely:--

- (a) export of goods or services or both; or*
- (b) supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.*

(2) Subject to the provisions of subsection (5) of section 17 of the Central Goods and Services Tax Act, credit of input tax may be availed for making zero-rated supplies, notwithstanding that such supply may be an exempt supply.

(3) A registered person making zero-rated supply shall be eligible to claim refund under either of the following options, namely:--

- (a) he may supply goods or services or both under bond or Letter of Undertaking, subject to such conditions, safeguards and procedure as may be prescribed, without payment of integrated tax and claim refund of unutilised input tax credit; or*
- (b) he may supply goods or services or both, subject to such conditions, safeguards*



and procedure as may be prescribed, on payment of integrated tax and claim refund of such tax paid on goods or services or both supplied, in accordance with the provisions of section 54 of the Central Goods and Services Tax Act or the rules made thereunder.”

Section 16 of the IGST Act has been amended w.e.f. 01-10-2023 by the provisions of the Finance Act, 2021, and now reads thus:

“16. Zero-rated supply

(1) “zero-rated supply” means any of the following supplies of goods or services or both, namely:-

(a) export of goods or services or both;
or

(b) supply of goods or services or both for authorised operations to a Special Economic Zone developer or a Special Economic Zone unit.

(2) Subject to the provisions of subsection (5) of section 17 of the Central Goods and Services Tax Act, credit of input tax may be availed for making zero-rated supplies,



notwithstanding that such supply may be an exempt supply.

(3) A registered person making zero-rated supply shall be eligible to claim refund of unutilised input tax credit on supply of goods or services or both, without payment of integrated tax, under bond or letter of undertaking, in accordance with the provisions of section 54 of the Central Goods and Services Tax Act or the rules made thereunder, subject to such conditions, safeguards and procedure as may be prescribed:

***Provided** that the registered person making zero rated supply of goods shall, in case of non-realisation of sale proceeds, be liable to deposit the refund so received under this subsection along with the applicable interest under section 50 of the Central Goods and Services Tax Act within thirty days after the expiry of the time limit prescribed under the Foreign Exchange Management Act, 1999 (42 of 1999) for receipt of foreign exchange remittances, in such manner as may be prescribed.*

(4) The Government may, on the



recommendation of the Council, and subject to such conditions, safeguards and procedures, by notification, specify-

(i) a class of persons who may make zero rated supply on payment of integrated tax and claim refund of the tax so paid;

(ii) a class of goods or services which may be exported on payment of integrated tax and the supplier of such goods or services may claim the refund of tax so paid”.

Though the issues arising in all these writ petitions relate to a period prior to the amendment of Section 16 of the IGST Act w.e.f. 01-10-2023, it may be noted that in substance the provisions of Section 16 IGST Act (both before amendment and after amendment) do not restrict the right of an exporter to claim a refund of either IGST paid on exports or tax paid on input services or input goods used in the export of goods or services subject to the provisions of Section 54 of the CGST Act and the Rules made thereunder. However, it may be noted that after the amendment w.e.f. 01-10-2023, Section 16 of the IGST Act empowers the Government, on the recommendation of the GST Council,



and subject to such conditions, safeguards and procedures as may be prescribed, by notification, specify a class of persons who may make zero-rated supply on payment of integrated tax and claim refund of the tax so paid or a class of goods or services which may be exported on payment of integrated tax and the supplier of such goods or services may claim refund of the tax so paid. In other words, after the amendment w.e.f 01-10-2023, a person who may opt for the method contemplated by the provisions of Section 16(3)(b) of the IGST Act (as it originally stood) will now be governed by the provisions of sub-section (4) of Section 16 of the IGST Act which was introduced by way of the amendment and the Government may specify a class of persons who may make a zero-rated supply on payment of IGST or a class of goods or services which may be exported on payment of IGST, which provision was not available prior to amendment w.e.f. 01-10-2023. It may be stated here that following the amendment to Section 16 of the IGST Act w.e.f. 01-10-2023, a notification has been issued, namely notification No.1/2023 - Integrated Tax dated 31-07-2023,



which was replaced by notification No.5/2023 - Integrated Tax dated 26-10-2023, notifying that the class of persons or class of goods or services which are not permitted to be exported on payment of IGST. Though it is not relevant for the purposes of this case, it may be noted that none of the goods or services that are subject matter of these writ petitions find a place in the notifications referred to above.

9. Section 54 of the CGST Act, to which reference is made by Section 16 of the IGST Act, to the extent relevant¹, reads thus:

“54. Refund of tax.

(1) Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed:

Provided

(2).....

(3) Subject to the provisions of sub-section (10), a registered person may claim refund of

¹ Though Sub-Section (6) of Section 54 does not appear to be relevant for the purposes of this case, that provision is also extracted as reliance was placed on that sub-section also by the learned counsel appearing for the respondents.



any unutilised input tax credit at the end of any tax period:

Provided that no refund of unutilised input tax credit shall be allowed in cases other than--

(i) zero rated supplies made without payment of tax;

(ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies), except supplies of goods or services or both as may be notified by the Government on the recommendations of the Council:

Provided further that no refund of unutilised input tax credit shall be allowed in cases where the goods exported out of India are subjected to export duty:

Provided also that no refund of input tax credit shall be allowed, if the supplier of goods or services or both avails of drawback in respect of central tax or claims refund of the integrated tax paid on such supplies.

(4).....

(5).....

(6) Notwithstanding anything contained in sub-section (5), the proper officer may, in the case of any claim for refund on account of zero-rated supply of goods or services or both made by registered persons, other than such category of registered persons as may be notified by the Government on the



recommendations of the Council, refund on a provisional basis, ninety per cent. of the total amount so claimed, in such manner and subject to such conditions, limitations and safeguards as may be prescribed and thereafter make an order under sub-section (5) for final settlement of the refund claim after due verification of documents furnished by the applicant.

(7) to (15)².....”

Section 20 of the IGST Act provides that, subject to the provisions of the IGST Act and the Rules made thereunder, the provisions of the CGST Act relating to matters set out as serial Nos.1 to 25 of Section 20 shall *mutatis mutandis* apply so far as may be in relation to Integrated Tax, as they apply in relation to Central Tax and as if those provisions are enacted in the IGST Act. Clause 13 of the list of matters regarding which the provisions of the CGST Act are made applicable to the IGST Act refers to ‘refunds’. However, even in the absence of this provision, since the provisions of Section 16 of the IGST Act expressly refer to the provisions of Section 54 of the CGST Act, the provisions of Section 54 shall be applicable in the matter of refunds under Section 16

² Sub-section (15) of Section 54 introduced by Finance (No.2) Act of 2024



of the IGST Act also. Rule 2 of the Integrated Goods and Services Tax Rules, 2017, correspondingly provides that the CGST Rules, 2017, in so far as they apply to matters set out in Section 20 of the IGST Act shall also apply in relation to Integrated Tax as they apply in relation to Central Tax.

10. The provisions of Rule 96 of the CGST Rules have been amended from time to time and presently provide thus:

“96. Refund of Integrated tax paid on goods or services exported out of India -

(1) The shipping bill filed by an exporter of goods shall be deemed to be an application for refund of Integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when:-

(a) the person in charge of the conveyance carrying the export goods duly files a departure manifest or an export manifest or an export report covering the number and the date of shipping bills or bills of export; and

(b) the applicant has furnished a valid return in Form GSTR-3B:

Provided that if there is any mismatch between the data furnished by the exporter of goods in Shipping Bill and those furnished in statement of outward supplies in Form GSTR-1, such application for refund of integrated tax paid on the goods exported out of India shall



be deemed to have been filed on such date when such mismatch in respect of the said shipping bill is rectified by the exporter,

(c) the applicant has undergone Aadhaar authentication in the manner provided in rule 10-B:

(2) The details of the relevant export invoices in respect of export of goods contained in Form GSTR-1 shall be transmitted electronically by the common portal to the system designated by the Customs and the said system shall electronically transmit to the common portal, a confirmation that the goods covered by the said invoices have been exported out of India:

(3) Upon the receipt of the information regarding the furnishing of a valid return in Form GSTR-3-B from the common portal, the system designated by the Customs or the proper officer of Customs, as the case may be, shall process the claim of refund in respect of export of goods and an amount equal to the Integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.

(4) The claim for refund shall be withheld where:-

(a) a request has been received from the jurisdictional Commissioner of Central tax, State tax or Union territory tax to withhold the



payment of refund due to the person claiming refund in accordance with the provisions of sub-section (10) or sub-section (11) of section 54; or

(b) the proper officer of Customs determines that the goods were in violation of the provisions of the Customs Act, 1962 or

(c) the Commissioner in the Board or an officer authorised by the Board, on the basis of data analysis and risk parameters, is of the opinion that verification of credentials of the exporter, including the availment of ITC by the exporter, is considered essential before grant of refund, in order to safeguard the interest of revenue.

(5-A) Where refund is withheld in accordance with the provisions of clause (a) or clause (c) of sub-rule (4), such claim shall be transmitted to the proper officer of Central tax, State tax or Union territory tax, as the case may be, electronically through the common portal in a system generated Form GST-RFD-01 and the intimation of such transmission shall also be sent to the exporter electronically through the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated form shall be deemed to be the application for refund in such cases and shall be deemed to have been filed on the date of such transmission.

(5-B) Where refund is withheld in accordance with the provisions of clause (b) of sub-rule (4)



and the proper officer of the Customs passes an order that the goods have been exported in violation of the provisions of the Customs Act, 1962 (52 of 1962), then, such claim shall be transmitted to the proper officer of Central tax, State tax or Union territory tax, as the case may be electronically through the common portal in a system generated Form GST RFD-01 and the intimation of such transmission shall also be sent to the exporter electronically through the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated form shall be deemed to be the application for refund in such cases and shall be deemed to have been filed on the date of such transmission.

(5-C) The application for refund in Form GST RFD-01 transmitted electronically through the common portal in terms of sub-rules (5-A) and (5-B) shall be dealt in accordance with the provisions of rule 89.

(8) The Central Government may pay refund of the Integrated tax to the Government of Bhutan on the exports to Bhutan for such class of goods as may be notified in this behalf and where such refund is paid to the Government of Bhutan, the exporter shall not be paid any refund of the Integrated tax.

(9) The application for refund of integrated tax paid on the services exported out of India shall be filed in Form GST RFD-01 and shall be dealt with in accordance with the provisions of



rule 89.

(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have-

(a) received supplies on which the benefit of the Government of India, Ministry of Finance notification No. 48/2017-Central Tax, dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 1305(E), dated the 18th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 1320(E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (1), vide number G.S.R. 1321(E), dated the 23rd October, 2017 has been availed; or

(b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section



(1), vide number G.S.R. 1299(E), dated the 13th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.

Explanation.- For the purpose of this sub-rule, the benefit of the notifications mentioned therein shall be considered to have been availed only where the registered person has paid Integrated Goods and Services Tax and Compensation Cess on inputs and has availed exemption of only Basic Customs Duty (BCD) under the said notifications.”

Rule 96 of the CGST Rules has undergone various amendments from time to time. Though the pleadings in many of these cases refer to the metamorphosis of Rule 96 of the CGST Rules into its present form, it is conceded at the bar that it may not be necessary for this Court to examine the history of the amendments and the reasons which compelled those amendments to examine whether the provisions as they presently stand are *ultra vires* the provisions of Section 16 of the IGST Act.

11. A reference to the provisions of Section 16 of the IGST Act both before and after its amendment suggests to me that the Section itself has not imposed any restriction in



the matter of availing either refund of taxes paid on input goods and input services or claiming refund of IGST after payment of IGST on the exports. While, on the authority of the judgment of the Supreme Court in **VKC Footsteps** (*supra*), it may be possible for the Revenue to contend that the Parliament has a right to impose restrictions on the right to refund, it must be noticed that in **VKC Footsteps** (*supra*), the Supreme Court was considering a question as to whether the word 'inputs' used in sub-section (3) of Section 54 of the CGST Act includes 'input goods and input services' or 'input goods only'. On a consideration of the matter and having regard to the definition of the word 'input' in Section 2(59) of the CGST Act, the Supreme Court came to the conclusion that the word 'inputs' used in sub-section (3) of Section 54 insofar it applies to a refund of duties/tax arising out of an inverted duty structure contemplates refund of taxes paid on input goods alone and not input services.

12. The proposition that subordinate legislation must be subservient to plenary legislation is too well settled



and this proposition can be accepted even without the benefit of any authority on the point. To be fair it must be noted that the learned counsel representing the Revenue has not even attempted to contend otherwise. Instead the argument is that the provisions of Sections 16 and 20 of the IGST Act and Section 54 of the CGST Act authorise the imposition of any condition for obtaining a refund and therefore the conditions imposed in Rule 96(10) of the CGST Rules cannot be held *ultra vires*. In **VKC Footsteps** (*supra*), the Supreme Court reiterated the principle that in the matter of fiscal legislation, considerable latitude has to be permitted to the State to make provisions so as to achieve its fiscal objectives and it is not the duty of the Court to undertake the task of redrawing the contours of a statutory provision. It was held that this is clearly an area of the law that judicial interpretation cannot go ahead of policy making and fiscal policy ought not to be dictated through judgments of the High Courts or the Supreme Court. It was held that where clearly the provisions of sub-section (3) of Section 54



have imposed a restriction on the right to refund, the same lies in the realm of fiscal policy which should not be tinkered by the Courts. However as already pointed out in **VKC Footsteps** (*supra*), the Supreme Court was dealing with a restriction imposed by plenary legislation and not with a situation like this, in the present cases where it is evident that the subordinate legislation has travelled beyond the scope of the plenary legislation and does not answer in any manner to the plenary legislation.

13. The words “*subject to such conditions, safeguards and procedure as may be prescribed*” in Section 16(3)(a)&(b) of the IGST Act and the provisions of Section 20 of the IGST Act and Section 54 of the CGST Act do not authorise the imposition of restrictions in such a manner that it would completely take away the right granted under Section 16 of the IGST Act. Useful reference may be made in this regard to the judgment of the Gujarat High Court in **Zenith Spinners** (*supra*) where that Court was considering the validity of certain notifications (under the



Central Excise Regime) which were impugned on the ground that they were contrary to the scheme of Rules 18 and 19 of the Central Excise Rules, 2002. It was contended that the right to a rebate of excise duty available to an exporter (in relation to duty paid on final products which are excisable goods, or in relation to duty paid on raw material used as inputs in manufacture or processing of such final products) on export of goods was taken away completely by the terms of the impugned notifications. When dealing with a contention on behalf of the Revenue that the right to rebate was subject to approval by the commissioner it was held:-

“14. There is one more reason. As can be seen from reading of sub-rule (1) and Rule (2) of Rule 19 of the Rules the opening portion grants an option to the exporter by virtue of the language used. In sub-rule (1) it is stated “Any excisable goods may be exported”, and in sub-rule (2) it is stated “Any material may be removed”. Therefore, the exporter has an option to export the final products without payment of duty or use inputs which are procured without payment of duty in the manufacture or processing of goods which are to be exported. At the other end, the later portion of sub-rules (1) and (2) of Rule 19 of



*the Rules grants discretion to the Commissioner to approve the option that is exercised by an exporter by use of the phrase “as may be approved”. If the interpretation which is placed on the provision by the respondent authorities by issuance of impugned Notification is accepted, it would not only take away the option granted to the exporter but also take away the discretion granted to the Commissioner by the Rule. **It is settled position that by virtue of exercise of powers of issuing a notification which is for the purposes of imposing conditions, safeguards and procedure the authority cannot exceed the jurisdiction by providing for a situation which either restricts the rights granted under the Rule itself or make the Rule itself redundant.**” (Emphasis is mine)*

The above decision of the Gujarat High Court was affirmed by the Supreme Court in ***Zenith Spinners*** (*supra*).

14. In order to consider the contention that Rule 96(10) of the CGST Rules as it presently stands is manifestly arbitrary I proposed a comparison of the right to a refund flowing from Section 16(3)(a) of the IGST Act (in terms of Rule 89 of the CGST Rules) and the right to a refund flowing from Section 16(3)(b) of the IGST Act (in terms of Rule 96 of



the CGST Rules). It may be noted that the reference to the statutory provisions is with reference to the provisions as they stood prior to the amendment of Section 16 w.e.f. 01-10-2023. The learned Senior Counsel appearing for the petitioner in W.P (C) No. 17447/2023 has provided the following comparison statement. A perusal of the statement shows as to how the working of Rule 96(10) of the CGST Rules has resulted in hostile discrimination amongst exporters who opt to apply for a refund under Section 16(3)(a) read with Rule 89 of the CGST Rules and those who opt to apply for a refund in the manner contemplated by Section 16(3)(b). The statement is extracted below in tabular form:-

SI. No.	Particulars	Rule 89	Rule 96
1.	Parent Provision	Section 16(3)(a) of the IGST Act read with Section 54 of the CGST Act provides for refund of unutilized input tax credit (“ TTC ”) in respect of zero-rated supplies.	Section 16(3)(b) read with Section 54 of the CGST Act provides for refund of the IGST paid on exports of goods or services or both on payment of IGST



			within the expiry of two years from the relevant date.
2.	Relevant Rule	Rule 89(4) provides for refund of unutilized input tax credit (“ITC”) in respect of <u>inputs and input services</u> in case zero-rated supplies are undertaken without payment of taxes, under a Letter of Undertaking (“LUT”) or bond.	Rule 96 provides for refund of output IGST paid on export of goods and services. Note: This payment of tax is essentially from the accumulated ITC, which is a basket of ITC availed on <u>inputs, input services and capital goods</u> with no one-to-one correlation between the usage of inputs and usage of credit so long as the inputs satisfy the requirements under Section 16(1) of the CGST Act.
3.	Procedure	i. Section 54(4) of the CGST Act provides that the refund application must be accompanied with	i. As per Rule 96(1), a shipping bill filed by an exporter shall



		<p>the documents specified in Rule 89(2), in Annexure 1 of the Form GST RFD-01 to establish that refund is due to the applicant.</p> <p>ii. Rule 89(1) provides that an application in Form GST RFD- 01 must be filed along with the necessary documents through the common portal for claiming refund of unutilized ITC.</p> <p>iii. Refund to be calculated as per the formula provided in Rule 89(4), which is:</p> $\text{Refund} = \frac{\text{Turnover of zero-rated supply of goods and services} \times \text{Net ITC}}{\text{Adjusted Total Turnover}}$ <p>Note: (a) Net ITC is defined as "ITC availed on</p>	<p>be deemed to be an application for refund of IGST paid on the export of goods.</p> <p>ii. The common portal designated by the Customs shall electronically transmit the details of relevant export invoices in respect of the export of goods contained in Form GSTR-1 (statement of outward supplies), to the GST common portal.</p> <p>iii. The shipping bill shall be</p>
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		<p>inputs and input services during the relevant period.”</p> <p>(b)The above definition refers to ITC availed on inputs and input services availed during the relevant period which is the period for which the claim has been filed.</p> <p>(c)There is no identification of input and input services with respect to the exported goods.</p> <p>(d) This identification is based on the turnover of the zero-rated supplies vis-à-vis the adjusted total turnover.</p> <p>(e) ITC is allowed only of inputs and</p>	<p>deemed to be an application, provided:</p> <ul style="list-style-type: none"> ● the person in-charge of the conveyance files a departure or export manifest or an export report covering the number and date of shipping bills or bills of export; and ● the applicant has furnished a valid return in Form GSTR-3B (monthly return).
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		<p>input services and <u>not of capital goods</u>.</p> <p>iv. Prior to export, <u>bond or LUT must be furnished</u> in Form GST RFD-11, as provided in Rule 96A, stating that the exporter shall pay tax along with interest:</p> <ul style="list-style-type: none"> ● within 15 days of expiry of 3 months, from the date of issue of invoice for export of goods, if the goods are not exported. ● within 15 days of expiry of 1 year from the date of issue of invoice for export of services, if payment is not received 	<p>iv. In terms of Rule 96(3), the claim of refund of export of goods shall be processed by a proper officer and an amount equal to the IGST paid shall be electronically credited to the bank account of the applicant.</p> <p>v. Detailed Guide on IGST refunds in ICES issued by Directorate General of Systems, CBEC pursuant to the IGST refund module being made operational since</p>
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			<p>10.10.2017.</p> <p>vi. Rule 96(9) provides that refund of IGST paid on export of services shall be dealt with in accordance with Rule 89.</p>
4.	Withholding of refund	<p>According to Rule 92(2), claim for refund shall be withheld if the proper officer or the Commissioner is of the opinion that the amount of refund is liable to be withheld under Section 54(10) or (11) of the CGST Act and an order in Part A of Form GST RFD-07 shall be passed.</p>	<p>According to Rule 96(4), claim for refund shall be withheld in the following circumstances:</p> <ul style="list-style-type: none"> ● a request has been received from the jurisdictional Commissioner to withhold the payment of refund in accordance with Section 54(10) or (11) of the CGST Act; or



			<ul style="list-style-type: none">● the proper officer of Customs determines that the goods were exported in violation of the provisions of the Customs Act, 1962; or● the Commissioner or an officer authorised by the Board, is of the opinion that verification of credentials of the exporter, including the availment of ITC by the exporter, is considered essential before grant of refund, in order to safeguard the
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			interest of revenue.
5.	Provisional refund	<p>i. The proper officer must give an acknowledgement in Form GST RFD-02, in terms of Rule 90, within fifteen (15) days of filing of the refund application and indicate the date of filing and time period remaining to file an order under Section 54(7) of the CGST Act.</p> <p>ii. Section 54(6) of the CGST Act provides that, in case of zero-rated supplies, 90% of the total refund amount claimed shall be refunded on a provisional basis.</p>	
6.	Processing of refund and sanction, therein	Section 54(7) of the CGST Act provides that, a refund order must be issued by a proper officer within 60 days from the date of receipt of the refund application.	
		In terms of Rule 92, if the proper officer is satisfied that the refund amount is due and payable to the applicant, shall make an order in Form GST RFD-06 sanctioning the amount of refund therein, and subsequently issue a payment order in Form GST RFD-05 for the amount so sanctioned.	Rule 96(3) provides that the claim of refund of export of goods shall be processed by a proper officer and an amount equal to the IGST paid shall be electronically credited to the bank account of the applicant.



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After the amendment in Rule 96 of the CGST Rules - Insertion of Rule 96(10) and substitution of Rule 89(4A) and (4B):-

SI.No	Rule 89	Rule 96
1.	<p>Refund of unutilized ITC shall be calculated in accordance with Rule 89(4). Refund is claimed under Rule 89(4A) or (4B) or both:</p> <p>(i) Net ITC shall be <u>reduced by the ITC availed for which refund is claimed under Rule 89 (4A) or (4B) or both;</u></p> <p>(ii) Turnover of zero-rated supply of goods shall be reduced by <u>turnover of supplies</u> in respect of which refund is claimed under Rule 89(4A) or (4B) or both;</p> <p>(iii) Adjusted total turnover shall be reduced by the</p>	<p>Rule 96(9) provides that refund of IGST paid on export of services shall be dealt with in accordance with Rule 89. Rule 96(3) provides that the claim of refund of export of goods shall be processed by a proper officer and an amount equal to the IGST paid shall be electronically credited to the bank account of the applicant.</p>



	<p>turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both;</p> <p>(iv) Net ITC is defined as ITC availed on inputs and input services during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both.</p> <p>Note: The above definition refers to ITC availed on <u>inputs and input services</u> availed during the relevant period which is the period for which the claim has been filed.</p>	
<p>2.</p>	<p>Under Rule 89(4A)</p> <p>In case the applicant has <u>received supplies from a supplier</u> who has availed the</p>	<p>Rule 96(10)(i) provides that <u>“persons”</u> claiming refund of IGST on export of goods or services, should not have</p>



	<p>benefit of Notification No. 48/2017-CT dated 18.10.2017 (deemed exports), refund of ITC availed in respect of <u>“other inputs and input services”</u> used in making zero-rated supply of goods or services or both, shall be granted.</p>	<p>received supplies under the following notifications:</p> <ul style="list-style-type: none"> ● Notification No. 48/2017-CT dated 18.10.2017 (nil rate of tax - deemed exports), except so far as it relates to receipt of capital goods against Export Promotion Capital Goods (EPCG) Scheme;
	<p>Under clause (a) Rule 89(4B)</p> <p>In case the applicant has received supplies from a supplier who has availed the benefit of Notification No. 40/2017-CT(R) dated 23.10.2017 or Notification No. 41/2017- IT(R) dated 23.10.2017 (reduced rate of tax - merchant exporters), the following refund shall be granted:</p> <ul style="list-style-type: none"> ● ITC availed in respect of <u>“inputs” received under the said Notifications</u> for export of goods, and ● ITC availed in respect 	<ul style="list-style-type: none"> ● Notification No. 40/2017-CT(R) dated 23.10.2017 (reduced rate of tax - merchant exporters; or ● Notification No. 41/2017-IT(R) dated 23.10.2017 (reduced rate of tax - merchant exporters).



	<p>of <u>“other inputs and input services”</u> used in making export of goods.</p>	
<p>3.</p>	<p>Under clause (b) of Rule 89(4B)</p> <p>In case the <u>applicant has availed</u> the benefit of Notification No. 78/2017-Cus dated 13.10.2017 or Notification No. 79/2017-Cus dated 13.10.2017 (nil rate of duty - export benefit under Customs), refund of ITC availed in respect of <u>“other inputs and input services” to the extent used in making export of goods,</u> shall be granted.</p> <p>Note: The ITC is only of the inputs and input services used in making export of goods with a one-to-one correlation with the export of goods unlike Rule 89(4).</p>	<p>Rule 96(10)(ii) provides that <u>“persons”</u> claiming refund of IGST on export of goods or services, <u>should not have availed benefit of the</u> Notification No. 78/2017-Cus dated 13.10.2017 or Notification No. 79/2017-Cus dated 13.10.2017 (nil rate of duty - export benefit under Customs), except so far as it relates to receipt of capital goods against Export Promotion Capital Goods (EPCG) Scheme.</p> <p>Note:</p> <p>(i) The word “person” would have the same meaning assigned under Section 2(84) of the CGST Act.</p> <p>(ii) There is no identification of time or consignment, and</p>



		where or when the benefit of the above Notifications has to be availed.
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Shayara Bano (*supra*) is the authority for the proposition that when the Court finds the provisions of plenary or subordinate legislation manifestly arbitrary, those provisions must be struck down. In paragraph 101 (of the SCC report) of ***Shayara Bano*** (*supra*) the law is stated thus:-

“101. It will be noticed that a Constitution Bench of this Court in Indian Express Newspapers (Bombay) (P) Ltd. v. Union of India stated that it was settled law that subordinate legislation can be challenged on any of the grounds available for challenge against plenary legislation. This being the case, there is no rational distinction between the two types of legislation when it comes to this ground of challenge under Article 14. The test of manifest arbitrariness, therefore, as laid down in the aforesaid judgments would apply to invalidate legislation as well as subordinate legislation under Article 14. Manifest arbitrariness, therefore, must be something done by the legislature capriciously, irrationally and/or without adequate determining principle. Also, when something is done which is excessive and



disproportionate, such legislation would be manifestly arbitrary. We are, therefore, of the view that arbitrariness in the sense of manifest arbitrariness as pointed out by us above would apply to negate legislation as well under Article 14.”

The judgment of the Supreme Court in ***K.P Varghese*** (*supra*) is the authority for the proposition that where even the provisions of a plenary legislation produce a manifestly absurd and unjust result, that could never have been intended by the Legislature, the Court may modify the language used by the Legislature or even do some violence to it so as to achieve the obvious intention of the Legislature and produce a rational construction. It was held in ***K.P Varghese*** (*supra*):-

“6... It is true that the consequences of a suggested construction cannot alter the meaning of a statutory provision but they can certainly help to fix its meaning. It is a well-recognised rule of construction that a statutory provision must be so construed, if possible, that absurdity and mischief may be avoided. There are many situations where the construction suggested on behalf of the Revenue would lead to a wholly unreasonable



result which could never have been intended by the legislature....”

The above comparative table clearly indicates that the working of Rule 96(10) of the CGST Rules as presently worded creates a restriction not contemplated by Section 16 of the IGST Act, on the right to refund. Therefore, I am constrained to hold that Rule 96(10) of the CGST Rules as presently worded is *ultra vires* the provisions of Section 16 of the IGST Act, it is ‘manifestly arbitrary’ as the term is to be understood in the light of the law laid down in ***Shayara Bano*** (*supra*) and the provision as it stands today produces absurd results, not intended by the Legislature.

15. After this judgment was dictated (to the above extent), it was brought to my notice by the learned Standing Counsel appearing for Central Revenue that the problems associated with the working of Rule 96(10) of the CGST Rules are engaging the attention of the GST Council. Today, when these writ petitions are taken up again, it is brought to my notice that notification No.20/2024-Central



Tax, dated 08-10-2024, has now been issued deleting the provisions of Rule 96(10) of the CGST Rules w.e.f. 08-10-2024. However, it is noticed that the notification is prospective and does not deal with cases where the refund of IGST has either been denied or is proposed to be denied on account of the provisions contained in Rule 96(10) of the CGST Rules. Therefore, notwithstanding the deletion of Rule 96(10) w.e.f. 08-10-2024, it falls upon this Court to declare upon its validity for the prior period.

Having regard to the findings rendered in this judgment these Writ Petitions will stand allowed as follows:-

- i. Rule 96(10) of the CGST Rules, as inserted by notification No.53/2018-CT dated 09-10-2018 w.e.f. 23-10-2017 is declared *ultra vires* the provisions of Section 16 of the IGST Act and unenforceable on account of being manifestly arbitrary;
- ii. As a consequence of the above declaration, any action that has been initiated by the issuance of a show cause notice or otherwise or has culminated in an order against the



petitioners in these writ petitions on the basis of the provisions contained in Rule 96(10) of the CGST Rules, as inserted by notification No.53/2018-CT dated 09-10-2018 w.e.f. 23-10-2017, will stand quashed;

iii. It is directed that no proceedings shall be taken to recover any IGST that has been refunded to the petitioners in these writ petitions by applying the provisions of Rule 96(10) of the CGST Rules for the period between 23-10-2017 and 08-10-2024;

iv. In cases where orders have been issued by the Adjudicating Authority including on issues other than those arising out of the application of Rule 96(10) of the CGST Rules, the person aggrieved may file appeals against such orders and on such issues other than those arising out of the application of Rule 96(10) of the CGST Rules within a period of two weeks from the date of receipt of a certified copy of this judgment. Since these Writ Petitions have been pending before this Court along with interim orders of protection such appeals shall be deemed to have



been filed on time provided they are filed within the time permitted;

v. In cases where a show cause notice has been issued, on issues other than those arising under Rule 96(10) of the CGST Rules, the petitioners shall file their replies in response to such notices within a period of two weeks from the date of receipt of a certified copy of this judgment and all issues other than those arising out of the application of Rule 96(10) of the CGST Rules shall be adjudicated by the proper officer.

**Sd/-
GOPINATH P.
JUDGE**

ats/AMG/DK



APPENDIX OF WP(C) 17447/2023

PETITIONER'S EXHIBITS

- Exhibit P1** TRUE PHOTOCOPY OF THE GAZETTE NOTIFICATION NO.53/2018- CENTRAL TAX DATED 09.10.2018
- Exhibit P2** TRUE PHOTOCOPY OF THE SHOW CAUSE NOTICE NO. 80/2022-23 (GST) DATED 10.01.2023
- Exhibit P3** TRUE PHOTOCOPY OF THE IMPORTER EXPORTER CODE CERTIFICATE DATED 26.09.2023 ISSUED BY THE MINISTRY OF COMMERCE AND INDUSTRY, GOVERNMENT OF INDIA
- Exhibit P4** TRUE PHOTOCOPY OF THE GST REGISTRATION CERTIFICATE DATED 01.07.2017
- Exhibit P5** TRUE COPY OF THE TAX INVOICE DATED 09.07.2018 RAISED AGAINST M/S FENOPLAST LTD., TELANGANA AND INVOICE DATED 25.05.2018 RAISED AGAINST JAMNADAS INDUSTRIES, GUJARAT
- Exhibit P6** TRUE PHOTOCOPY OF THE INVOICE DATED 25.05.2018 RAISED AGAINST JAMNADAS INDUSTRIES, GUJARAT
- Exhibit P7** TRUE PHOTOCOPY OF THE TAX INVOICE DATED 28.04.2018 RAISED BY THE PETITIONER ON M/S COVALENT LABORATORIES (P) LTD.
- Exhibit P8** TRUE PHOTO COPY OF THE MINUTES OF THE MEETING FOR THE 30TH GST MEETING DATED 28.09.2018
- Exhibit P9** TRUE PHOTO COPY OF NOTIFICATION NO. 54/2018-CT DATED 09.10.2018
- Exhibit P10** TRUE PHOTO COPY OF THE TAX INVOICE DATED 24.09.2018 RAISED BY THE PETITIONER
- Exhibit P11** TRUE PHOT COPY OF THE TAX INVOICE DATED 30.06.2018 RAISED BY THE PETITIONER



- Exhibit P12** TRUE PHOTO COPY OF THE TAX INVOICE DATED
21.03.2018 RAISED BY THE PETITIONER
- Exhibit P13** TRUE PHOTOCOPY OF THE LETTER DATED
17.11.2021 ISSUED BY DIRECTORATE GENERAL OF
GST INTELLIGENCE
- Exhibit P14** TRUE PHOTOCOPY OF THE LETTER DATED
01.12.2021 SUBMITTED BY THE PETITIONER TO
THE DGGI
- Exhibit P15** TRUE PHOTOCOPY OF THE IGST REFUND DETAILS
- Exhibit P16** TRUE PHOTO COPY OF THE LETTER DATED
28.12.2022 SUBMITTED BY THE PETITIONER
BEFORE THE DGGI
- Exhibit P17** TRUE PHOTO COPY OF THE STATEMENT DEPOSED BY
THE AUTHORIZED REPRESENTATIVE DATED
28.12.2022
- Exhibit P18** TRUE PHOTO COPY OF THE INTERIM ORDERS
GRANTED BY THE HON'BLE HIGH COURT OF
KARNATAKA IN W.P.NO.43802/2019 (T-RES) AND
CONNECTED WRIT PETITIONS DATED 01.09.2021
- Exhibit P19** TRUE PHOTOCOPY OF THE ORDER-IN-ORIGINAL NO.
04/GST/AC/2023-24 DATED 31.05.2023 ISSUED BY
THE 4TH RESPONDENT

**APPENDIX OF WP(C) 24230/2022****PETITIONER'S EXHIBITS**

- Exhibit P1** TRUE COPY OF CIRCULAR NO. 16 OF 2019 -
CUSTOMS DATED 17.06.2019.
- Exhibit P2** TRUE COPY OF NOTIFICATION NO. 78 OF 2017
- CUSTOMS DATED 13.10.2017
- Exhibit P2 (a)** TRUE COPY OF NOTIFICATION NO. 33 OF 2018
-CUSTOMS DATED 23.03.2018
- Exhibit P2 (b)** TRUE COPY OF NOTIFICATION NO. 65 OF 2018
- CUSTOMS DATED 24.09.2018
- Exhibit p2 (c)** TRUE COPY OF NOTIFICATION NO. 9 OF 2019
-CUSTOMS DATED 25.03.2019
- Exhibit p2 (d)** TRUE COPY OF NOTIFICATION NO. 16 OF 2020
- CUSTOMS DATED 24.03.2020
- Exhibit P2(e)** TRUE COPY OF NOTIFICATION NO. 19 OF 2021
- CUSTOMS DATED 30.03.2021.
- Exhibit P3** TRUE COPY OF NOTIFICATION NO. 48 OF 2017
DATED 18.10.2017
- Exhibit P4** TRUE COPY OF NOTIFICATION NO. 40 OF 2017
- CENTRAL TAX (RATE) DATED 23.10.2017.
- Exhibit P4(a)** TRUE COPY OF NOTIFICATION NO. 41 OF 2017
- CENTRAL TAX (RATE) DATED 23.10.2017
- Exhibit P5** TRUE COPY OF NOTIFICATION NO. 3 OF 2018
- CENTRAL TAX DATED 23.1.2018
- Exhibit P6** TRUE COPY OF NOTIFICATION NO. 16 OF 2020
- CENTRAL TAX DATED 23.03.2020
- Exhibit P7** TRUE COPY OF NOTICE DATED 16.11.2022
ISSUED BY 4TH RESPONDENT TO THE
PETITIONER



- Exhibit P7(a)** **TRUE COPY OF THE REPLY DATED 30.12.2021
TO EXT. P7 SUBMITTED BY PETITIONER TO
1ST RESPONDENT**
- Exhibit P7(b)** **TRUE COPY OF THE REPLY DATED 30.12.2021
TO EXT. P7 SUBMITTED BY PETITIONER TO
4TH RESPONDENT**
- Exhibit P8** **TRUE COPY OF REQUEST DATED 11.05.2022
SUBMITTED BY PETITIONER BEFORE 1ST
RESPONDENT**
- Exhibit P8(a)** **TRUE COPY OF REQUEST DATED 11.05.2022
SUBMITTED BY PETITIONER BEFORE 1ST
RESPONDENT**
- Exhibit P9** **TRUE COPY OF DEMAND NOTICE DATED
26.05.2022 ISSUED BY THE 1ST RESPONDENT
TO THE PETITIONER.**



APPENDIX OF WP(C) 20442/2023

PETITIONER'S EXHIBITS

- Exhibit-P1** TRUE COPY OF THE NOTIFICATION
NO.53/2018-CENTRAL TAX DATED 9.10.2018
ISSUED BY THE 4TH RESPONDENT.
- Exhibit-P2** TRUE COPY OF THE 01 SHOW CAUSE NOTICE IN
FORM GST DRC NO.01/2022/GST(RFD) DATED
2.12.2021 ISSUED BY THE 1ST RESPONDENT.
- Exhibit-P3** TRUE COPY OF THE REPLY DATED 30.12.2022
SUBMITTED BY THE PETITIONER BEFORE THE
1ST RESPONDENT.
- Exhibit-P4** TRUE COPY OF THE ORDER NO.01/2023-24 GST
WITH DIN 20230658T10600555F5F DATED
1.6.2023 PASSED BY THE 1ST RESPONDENT.
- Exhibit-P5** TRUE COPY OF THE INTERIM ORDERS GRANTED
BY THE HON'BLE HIGH COURT OF KARNATAKA
IN WP NO.43802/2019 [T-RES] AND
CONNECTED CASES DATED 1.9.2021.



APPENDIX OF WP(C) 22051/2023

PETITIONER'S EXHIBITS

- Exhibit-P1** TRUE COPY OF THE NOTIFICATION
NO.53/2018-CENTRAL TAX DATED 9.10.2018
ISSUED BY THE 4TH RESPONDENT.
- Exhibit-P2** TRUE COPY OF THE DETAILS OF PURCHASE BY
IMPORT AND EXPORT FOR THE PERIOD 2017-
18, 2018-19 & 2021-22.
- Exhibit-P3** TRUE COPY OF THE SHOW CAUSE NOTICE IN
FORM GST DRC 01 G.NO.GEXCOM/ADJN/GST/
GST/647/2023-CGST-DIV-QLN DATED
12.5.2023 ISSUED BY THE 1ST RESPONDENT
- Exhibit-P4** TRUE COPY OF THE ORDER DATED 23.6.2023
IN WP (C) 20442/2023 OF THIS HON'BLE
COURT.
- Exhibit- P5** TRUE COPY OF THE ORDER UNDER DIN-
20231258TH040038933E(71/202324 GST AC)
DATED 15.12.2023 ISSUED BY THE 1ST
RESPONDENT
- Exhibit-P6** TRUE COPY OF THE ORDER DATED 14.12.2023
IN WPC 20442/2023 OF THIS HON'BLE COURT



APPENDIX OF WP(C) 25969/2023

PETITIONER'S EXHIBITS

- Exhibit P1** TRUE COPY OF THE COMMUNICATION DATED 17.11.2021 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
- Exhibit P2** TRUE COPY OF THE REPLY DATED 13.12.2021 SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT
- Exhibit P3** TRUE COPY OF THE CHALLAN DATED 25.02.2022 EVIDENCING PAYMENT OF ENTIRE IGST OF RS. 1,80,44,187/- BY THE PETITIONER
- Exhibit P4** TRUE COPY OF THE REQUEST DATED 15.03.2022 SUBMITTED BY THE PETITIONER TO THE COMMISSIONER OF CUSTOMS
- Exhibit P5** TRUE COPY OF THE LETTER DATED 15.12.2022 SENT BY THE 3RD RESPONDENT TO THE PETITIONER
- Exhibit P6** TRUE COPY OF THE CHALLAN DATED 03.01.2023 EVIDENCING PAYMENT OF INTEREST OF RS. 8,24,091/- BY THE PETITIONER
- Exhibit P7** TRUE COPY OF THE REQUEST DATED 04.01.2023 SENT BY THE PETITIONER TO DEPUTY COMMISSIONER CUSTOMS (APPG)
- Exhibit P8** TRUE COPY OF THE LETTER DATED 13.02.2023 SENT BY THE PETITIONER TO THE COMMISSIONER OF CUSTOMS
- Exhibit P9** TRUE COPY OF THE ACKNOWLEDGMENT LETTER DATED 18.04.2023 SENT BY THE 3RD RESPONDENT
- Exhibit P10** TRUE COPY OF THE LETTER DATED 18.06.2023 SENT BY THE 2ND RESPONDENT TO THE PETITIONER



- Exhibit P11** TRUE COPY OF THE LETTER DATED 20.07.2023
SENT BY THE 2ND RESPONDENT TO THE PETITIONER
- Exhibit P12** TRUE COPY OF THE EXTRACT OF ALL THE
NOTIFICATIONS AMENDING RULE 96(10) OF CGST
RULES, 2017
- Exhibit P13** TRUE COPY OF THE RELEVANT PARAGRAPHS OF THE
MINUTES OF THE 30TH GST COUNCIL MEETING HELD
ON 28TH SEPTEMBER 2018
- Exhibit P14** TRUE COPY OF THE SHOW CAUSE NOTICE DATED
17.01.2024 ISSUED BY THE DEPUTY
COMMISSIONER, TAX PAYER SERVICE DIVISION
STATE GOODS AND SERVICES TAX DEPARTMENT,
ALAPPUZHA



APPENDIX OF WP(C) 26040/2023

PETITIONER'S EXHIBITS

- Exhibit P1** TRUE COPY OF THE COMMUNICATION DATED 17.11.2021 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
- Exhibit P2** TRUE COPY OF THE REPLY DATED 13.12.2021 SUBMITTED BY THE PETITIONER TO THE 2ND RESPONDENT
- Exhibit P3** TRUE COPY OF THE CHALLAN DATED 25.02.2022 EVIDENCING PAYMENT OF ENTIRE IGST OF RS. 2,56,10,347/- BY THE PETITIONER
- Exhibit P4** TRUE COPY OF THE REQUEST DATED 15.03.2022 SUBMITTED BY THE PETITIONER TO THE COMMISSIONER OF CUSTOMS
- Exhibit P5** TRUE COPY OF THE LETTER DATED 15.12.2022 SENT BY THE 3RD RESPONDENT TO THE PETITIONER
- Exhibit P6** TRUE COPY OF THE CHALLAN DATED 03.01.2023 EVIDENCING PAYMENT OF INTEREST OF RS. 20,59,832/- BY THE PETITIONER
- Exhibit P7** TRUE COPY OF THE REQUEST DATED 04.01.2023 SENT BY THE PETITIONER TO DEPUTY COMMISSIONER CUSTOMS (APPG)
- Exhibit P8** TRUE COPY OF THE LETTER DATED 13.02.2023 SENT BY THE PETITIONER TO THE COMMISSIONER OF CUSTOMS
- Exhibit P9** TRUE COPY OF THE ACKNOWLEDGMENT LETTER DATED 20.04.2023 SENT BY THE 3RD RESPONDENT TO THE PETITIONER.



- Exhibit P10** TRUE COPY OF THE LETTER DATED 18.06.2023
SENT BY THE 2ND RESPONDENT TO THE
PETITIONER
- Exhibit P11** TRUE COPY OF THE LETTER DATED 20.07.2023
SENT BY THE 2ND RESPONDENT TO THE
PETITIONER
- Exhibit P12** TRUE COPY OF THE EXTRACT OF ALL THE
NOTIFICATIONS AMENDING RULE 96(10) OF
CGST RULES, 2017
- Exhibit P13** TRUE COPY OF THE RELEVANT PARAGRAPHS OF
THE MINUTES OF THE 30TH GST COUNCIL
MEETING HELD ON 28TH SEPTEMBER 2018
- Exhibit P14** TRUE COPY OF THE SHOW CAUSE NOTICE DATED
16.01.2024 ISSUED BY THE DEPUTY
COMMISSIONER, TAX PAYER SERVICE DIVISION
STATE GOODS AND SERVICES TAX DEPARTMENT,
ALAPPUZHA

**APPENDIX OF WP(C) 32103/2023****PETITIONER'S EXHIBITS**

Exhibit P1	TRUE COPY OF NOTIFICATION NO. 52/2003-CUSTOMS DT 31.3.2003
Exhibit P1(a)	TRUE COPY OF NOTIFICATION N079/2017-CUSTOMS DT.13.10.2017
Exhibit P1(b)	TRUE COPY OF NOTIFICATION N078/2017-CUSTOMS DT.13.10.2017
Exhibit P2	TRUE COPY OF NOTIFICATION N033/2018-CUSTOMS DT.23.3.2018
Exhibit P2(a)	TRUE COPY OF NOTIFICATION NO 65/2018-CUSTOMS DT.24.9.2018
Exhibit P2(b)	TRUE COPY OF NOTIFICATION NO 9/2019-CUSTOMS DT.25.3.2019
Exhibit P2(c)	TRUE COPY OF NOTIFICATION NO 16/2020-CUSTOMS DT.24.3.2020
Exhibit P2(d)	TRUE COPY OF NOTIFICATION NO 19/2021-CUSTOMS DT.30.3.2021
Exhibit P3	TRUE COPY OF NOTIFICATION NO 40/2017-CENTRAL TAX (RATE) DT.23.10.2017
Exhibit P3(a)	TRUE COPY OF NOTIFICATION NO 41/2017-INTEGRATED TAX (RATE) DT.23.10.2017
Exhibit P3(b)	TRUE COPY OF NOTIFICATION NO 48/2017 CENTRAL TAX DT.18.10.2017
Exhibit P4	TRUE COPY OF NOTIFICATION NO 3/2018 CENTRAL TAX DT.23.1.2018
Exhibit P5	TRUE COPY OF NOTIFICATION NO 53/2018 CENTRAL TAX DT.9.10.2018



- Exhibit P5(a) TRUE COPY OF NOTIFICATION NO 54/2018
CENTRAL TAX DT.9.10.2018.**
- Exhibit P6 TRUE COPY OF NOTIFICATION NO 16/2020-
CENTRAL TAX DT.23.3.2020**
- Exhibit P7 TRUE COPY OF THE REPLY TO 1ST RESPONDENT
SUBMITTED BY THE PETITIONER, DT NILL**
- Exhibit P8 TRUE COPY OF THE REPLY TO 3RD RESPONDENT
SUBMITTED BY THE PETITIONER, DT
30.1.2023**
- Exhibit P9 TRUE COPY OF THE CERTIFICATE ISSUED BY
AUDITOR, DT 23.3.2023**
- Exhibit P9(a) TRUE COPY OF THE CERTIFICATE ISSUED BY
AUDITOR, DT 31.3.2023**
- Exhibit P10 TRUE COPY OF THE NOTICE ISSUED BY 2ND
RESPONDENT DT 28.4.2023**
- Exhibit P10(a) TRUE COPY OF THE REPLY TO EXHIBIT P10
NOTICE DT.16.5.2023**
- Exhibit P11 TRUE COPY OF THE NOTICE ISSUED BY 5TH
RESPONDENT DT.11.7.2023**
- Exhibit P12 TRUE COPY OF THE ORDERI IN
WP(C).NO.24230/2022 DT 23.6.2023 OF THIS
HON'BLE COURT**



APPENDIX OF WP(C) 33125/2023

PETITIONER'S EXHIBITS

- Exhibit P1** COPY OF NOTIFICATION NO. 54/2018-CENTAL TAX ISSUED BY THE MINISTRY OF FINANCE , NEW DELHI DTD. 09-10-2018
- Exhibit P2** COPYOF SHOW CAUSE NOTICE NO. 17/2022-23 GST/AC/DIV ISSUED BY THE 1ST RESPONDENT DTD. 15-02-2023
- Exhibit P3** COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DTD. 28-02-2023
- Exhibit P4** COPY OF ADDITIONAL SUBMISSION SUBMITTED BY THE PETITIONER DTD. 25-07-2023
- Exhibit P5** COPY OF ORDER NO. GEXCOM/ADJN/GST/241/2023-CGST-DIV-QLN/69 4/23 ISSUED BY THE 1ST RESPONDENT DTD. 14-08-2023
- Exhibit P6** COPY OF CIRCULAR NO. 37/11/2018-GST ISSUED BY THE MINISTRY OF FINANCE, NEW DELHI DTD. 15-03-2018



APPENDIX OF WP(C) 39776/2023

PETITIONER'S EXHIBITS

- Exhibit P1** TRUE COPY OF THE IMPUGNED ORDER DATED 07.06.2023 OF THE 5TH RESPONDENT
- Exhibit P2** TRUE COPY OF THE NOTIFICATION NO.75/2017-CENTRAL TAX DATED 29.12.2017
- Exhibit P3** TRUE COPY OF THE NOTIFICATION NO. 79/17-CUSTOMS DATED 13.10.2017
- Exhibit 4** TRUE COPY OF NOTIFICATION NO. 3/2018 - CENTRAL TAX DATED 23.01.2018
- Exhibit P5** TRUE COPY OF NOTIFICATION NO. 39/2018-CENTRAL TAX, DATED 04.09.2018
- Exhibit P6** TRUE COPY OF NOTIFICATION NO. 53/2018-CENTRAL TAX DATED 09.10.2018
- Exhibit P7** TRUE COPY OF NOTIFICATION NO.54/2018-CENTRAL TAX DATED 09.10.2018
- Exhibit P8** TRUE COPY OF THE NOTIFICATION NO.16/2020 DATED 23.03.2020
- Exhibit P9** TRUE COPY OF THE AUDIT REPORT ISSUED BY THE 6TH RESPONDENT DATED 09.03.2022
- Exhibit P10** TRUE COPY OF THE PETITIONER'S REPLY DATED 05.04.2022 TO THE AUDIT REPORT
- Exhibit P11** TRUE COPY OF THE SHOW CAUSE NO 05/2022-23/GST/AC DATED 19.04.2022
- Exhibit P12** TRUE COPY OF THE ADDENDUM TO THE SHOW CAUSE NOTICE DATED 18.11.2022



- Exhibit P13** **TRUE COPY OF THE REPLY TO THE SCN DATED
13.07.2022**
- Exhibit 14** **TRUE COPY OF THE ARGUMENT NOTES
SUBMITTED BY THE PETITIONER ON
12.08.2022 ALONG WITH THE RECORD OF
PERSONAL HEARING**
- Exhibit P15** **TRUE COPY OF THE PETITIONER'S ARGUMENT
NOTES DATED 20.03.2023**
- Exhibit P16** **TRUE COPY OF CIRCULAR NO 45/19/2018-GST
DATED 30.05.2018**
- Exhibit P17** **TRUE COPY OF THE ORDER DATED 18.10.2023
IN WPC 17447 OF 2023**



APPENDIX OF WP(C) 41106/2023

PETITIONER'S EXHIBITS

- Exhibit P1** **TRUE COPY OF NOTIFICATION NO. 79/2017
DATED 13/10/2017 ISSUED BY THE 4TH
RESPONDEN**
- Exhibit P2** **TRUE COPY OF NOTIFICATION NO. 3/2018
DATED 23/01/2018 ISSUED BY THE 4TH
RESPONDENT**
- Exhibit P3** **TRUE COPY OF NOTIFICATION NO. 53/2018
DATED 09/10/2018 ISSUED BY THE 4TH
RESPONDENT**
- Exhibit P4** **TRUE COPY OF SHOW CAUSE NOTICE
NO.08/2022-23/GST(AC)DIV DATED
19/05/2022 DRC 02 ISSUED BY THE 1ST
RESPONDENT**



APPENDIX OF WP(C) 42313/2023

PETITIONER'S EXHIBITS

- | | |
|-------------------|--|
| Exhibit-P1 | A TRUE COPY OF THIS NOTIFICATION BY NOTIFICATION NO. 54/2018 - CENTRAL TAX DTD. 9-10-2018 |
| Exhibit-P2 | TRUE COPY OF THE SHOW CAUSE NOTICE NO. 11/2022-23/GST(AC)/DIV DATED 25.07.2022 |
| Exhibit-P3 | TRUE COPY OF THE REPLY TO THE NOTICE TO SHOW CAUSE DATED 1.8.2022 |
| Exhibit-P4 | TRUE COPY OF THE ORDER IN ORIGINAL NO. 09/2023-24 DATED 25.10.2023 |
| Exhibit-P5 | TRUE COPY OF THE CIRCULAR NO. 37/11/2018-GST DATED 15.3.2018. |



APPENDIX OF WP(C) 42334/2023

PETITIONER'S EXHIBITS

- | | |
|-------------------|---|
| Exhibit P1 | COPY OF NOTIFICATION NO. 54/2018-CENTRAL TAX DTD. 9-10-2018 ISSUED BY 2ND RESPONDENT |
| Exhibit P2 | COPY OF SHOW CAUSE NOTICE 10/2022-23 DTD. 24-06-2022 ISSUED BY THE 1ST RESPONDENT |
| Exhibit P3 | COPY OF REPLY DTD. 10-07-2022 SUBMITTED BY THE PETITIONER |
| Exhibit P4 | COPY OF ORDER IN ORIGINAL 54/2023-24 DTD 13-11-2023 ISSUED BY THE 1ST RESPONDENT |
| Exhibit P5 | COPY OF CIRCULAR NO. 37/11/2018-GST DTD. 15-03-2018 ISSUED BY THE 2ND RESPONDENT |

**APPENDIX OF WP(C) 42356/2023****PETITIONER'S EXHIBITS**

- Exhibit P1** **COPY OF NOTIFICATION NO.18/2015 -
CUSTOMS DATED 1.04.2015**
- Exhibit P2** **COPY OF NOTIFICATION NUMBER 79/2017-
CUSTOMS DATED 13.10.2017**
- Exhibit P3** **COPY OF THE REPLY DATED 07.11.2022 FILED
BY THE PETITIONER BEFORE THE 3RD
RESPONDENT**
- Exhibit P4** **COPY OF THE ORDER IN ORIGINAL 36/2023-24
GST (AC) DATED 05.10.2023 PASSED BY THE
3RD RESPONDENT**
- Exhibit P5** **COPY OF THE INTERIM ORDER DATED
23.06.2023 IN WPC 20442 /2023**
- Exhibit P5A** **COPY OF THE INTERIM ORDER DATED
7.12.2023 IN WPC 39776 /2023**

**APPENDIX OF WP(C) 42370/2023****PETITIONER'S EXHIBITS**

- | | |
|-------------------|---|
| Exhibit P1 | COPY OF NOTIFICATION NO. 54/2018 -
CENTRAL TAX DTD. 9-10-2018 ISSUED BY THE
2ND RESPONDENT |
| Exhibit P2 | COPY OF REPLY TO NOTICE SUBMITTED BYTHE
PETITIONER DTD. 03-03-2022 |
| Exhibit P3 | COPY OF ORDER IN ORIGINAL 08/2023-24-GST
DTD 25-10-2023 ISSUED BY THE 1ST
RESPONDENT |
| Exhibit P4 | COPY OF CIRCULAR NO. 37/11/2018-GST DTD.
15-03-2018 ISSUED BY THE 2ND RESPONDENT |

**APPENDIX OF WP(C) 42395/2023****PETITIONER'S EXHIBITS**

- Exhibit P1** **COPY OF NOTIFICATION NO.18/2015 -
CUSTOMS DATED 01.04.2015**
- Exhibit P2** **COPY OF NOTIFICATION NUMBER 79/2017-
CUSTOMS DATED 13.10.2017**
- Exhibit P3** **COPY OF THE REPLY DATED 31.07.2023 FILED
BY THE PETITIONER BEFORE THE 3RD
RESPONDENT**
- Exhibit P4** **COPY OF THE ORDER IN ORIGINAL 33/2023-24
GST (AC) DATED 12.09.2023 PASSED BY THE
3RD RESPONDENT**
- Exhibit P5** **COPY OF THE INTERIM ORDER DATED
23.06.2023 IN WPC 20442 /2023**
- Exhibit P5A** **COPY OF THE INTERIM ORDER DATED
07.12.2023 IN WPC 39776 /2023**



APPENDIX OF WP(C) 42717/2023

PETITIONER'S EXHIBITS

- Exhibit P1** COPY OF NOTIFICATION NO. 54/2018 -
CENTRAL TAX DTD. 9-10-2018 ISSUED BY THE
2ND RESPONDENT
- Exhibit P2** COPY OF SHOW CAUSE NOTICE 05/2023-24
DTD. 12-09-2023 ISSUED BY THE 1ST
RESPONDENT
- Exhibit P3** COPY OF REPLY DTD. 26-09-2023 SUBMITTED
BY THE PETITIONER
- Exhibit P4** COPY OF ORDER IN ORIGINAL 65/2023-24 GST
DTD. 01-12-2023 ISSUED BY THE 1ST
RESPONDENT
- Exhibit P5** COPY OF CIRCULAR NO 37/11/2018-GST DTD.
15-03-2018 ISSUED BY THE 2ND RESPONDENT



APPENDIX OF WP(C) 43142/2023

PETITIONER'S EXHIBITS

- | | |
|-------------------|--|
| Exhibit P1 | TRUE COPY OF THE ABOVE NOTIFICATION
NO.53/2018-CENTRAL TAX DATED 09.10.2018 |
| Exhibit P2 | TRUE COPY OF THE SHOW CAUSE NOTICE SCN
NO. 22/2023-24 GST(TRU)-ADD DATED
19.09.2023 ISSUED BY THE 2ND RESPONDENT
ALONG WITH ANNEXURES |
| Exhibit P3 | TRUE COPY OF THE ORDER DATED 23.06.2023
IN WP (C) 20442/20 23 |



APPENDIX OF WP(C) 44146/2023

PETITIONER'S EXHIBITS

- Exhibit P1** COPY OF NOTIFICATION NO. 54/18 - CENTRAL TAX ISSUED BY GOVERNMENT OF INDIA DTD. 09-10-2018
- Exhibit P2** COPY OF SHOW CAUSE NOTICE UNDER SECTION 74 IN FORM DRC 01 ISSUED BY THE DEPUTY DIRECTOR OF GST, THIRUVANANTHAPURAM DTD.05-12-2022
- Exhibit P3** COPY OF REPLY FILED BY THE PETITIONER DTD. 22-02-2023
- Exhibit P4** COPY OF ORDER UNDER SECTION 74 IN FORM DRC-07 ISSUED BY THE 1ST RESPONDENT DTD., 03-11-2023
- Exhibit P5** COPY OF CIRCULAR NO. 37/11/GST ISSUED BY THE GOVERNMENT OF INDIA DTD. 15-03-2018
- Exhibit P6** COPY OF ORDER IN WPC NO. 33125/2023 OF THIS HON'BLE COURT DTD. 14-12-2023
- Exhibit P7** COPY OF ORDER IN WPC NO. 42258/2023 OF THIS HON'BLE COURT DTD. 15-12-2023



APPENDIX OF WP(C) 148/2024

PETITIONER'S EXHIBITS

- Exhibit P1 TRUE COPY OF THE IMPUGNED ORDER IN ORIGINAL
NO: 10/2023-24 GST (AC) DATED 05.06.2023
- Exhibit P2 TRUE COPY OF THE NOTIFICATION NO.75/2017-
CENTRAL TAX DATED 29.12.2017
- Exhibit P3 TRUE COPY OF THE NOTIFICATION NO. 79/17-
CUSTOMS DATED 13.10.2017
- Exhibit P4 TRUE COPY OF NOTIFICATION NO. 3/2018 -
CENTRAL TAX DATED 23.01.2018
- Exhibit P5 TRUE COPY OF NOTIFICATION NO. 39/2018-
CENTRAL TAX, DATED 04.09.2018
- Exhibit P6 TRUE COPY OF NOTIFICATION NO. 53/2018- CT
DATED 09.10.2018
- Exhibit P7 TRUE COPY OF NOTIFICATION NO.54/2018-CT
DATED 09.10.2018
- Exhibit P8 TRUE COPY NOTIFICATION NO.16/2020 DATED
23.03.2020
- Exhibit P9 TRUE COPY OF THE NOTICE DATED 08.10.2021
ISSUED IN FORM GST-ADT-01
- Exhibit P10 TRUE COPY OF THE LETTER DATED 07.01.2022
ISSUED BY THE 7TH RESPONDENT
- Exhibit P11 TRUE COPY OF THE FINAL AUDIT REPORT ISSUED
BY THE 6TH RESPONDENT
- Exhibit P12 TRUE COPY OF THE REPLY FURNISHED BY THE
PETITIONER ON 07.04.2022 BEFORE THE 7TH
RESPONDENT.
- Exhibit P13 TRUE COPY OF THE SHOW CAUSE NOTICE 01/2022-
23/GST/AC DATED 13.04.2022
- Exhibit P14 TRUE COPY OF THE LETTER DATED 30.06.2022



- Exhibit P15** TRUE COPY OF THE LETTER DATED 13.07.2022
FURNISHED BEFORE THE 5TH RESPONDENT
- Exhibit P16** TRUE COPY OF THE RECORD OF PERSONAL HEARING
DATED 12.08.2022
- Exhibit P17** TRUE COPY OF THE ADDITIONAL REPLY DATED
12.08.2022 BEFORE THE 5TH RESPONDENT
- Exhibit P18** TRUE COPY OF THE ARGUMENT NOTE DATED
12.08.2022
- Exhibit P19** TRUE COPY OF THE REPLY DATED 20.10.2022
- Exhibit P20** TRUE COPY OF THE NOTICE DATED 03.03.2023
ISSUED BY THE OFFICE OF THE 5TH RESPONDENT
- Exhibit P21** TRUE COPY OF THE RECORD OF PERSONAL HEARING
DATED 10.03.2023
- Exhibit P22** TRUE COPY OF THE ADDITIONAL REPLY DATED
20.03.2023
- Exhibit P22A** TRUE COPY OF THE OFFICE ORDER NO 06/2023
DATED 31.05.2023 EVIDENCING THE FACTUM THAT
THE 5TH RESPONDENT, HAD DEMITTED OFFICE
- Exhibit P23** TRUE COPY OF CIRCULAR NO 45/19/2018-GST
DATED 30.05.2018
- Exhibit P24** TRUE COPY OF NOTIFICATION NO 9/2023 DATED
31.03.2023 ISSUED BY THE 1ST RESPONDENT.
- Exhibit P25** TRUE COPY OF THE INTERIM ORDER DATED
15.12.2023 AND 07.12.2023 GRANTED BY THIS
HON'BLE COURT IN WPC 42356 OF 2023 AND WPC
39776 OF 2023



APPENDIX OF WP(C) 3065/2024

PETITIONER'S EXHIBITS

- Exhibit P1** **A TRUE COPY OF THE SCN DATED 09.10.2023**
- Exhibit P2** **TRUE COPY OF THE NOTIFICATION
NO.75/2017-CENTRAL TAX DATED 29.12.2017**
- Exhibit P3** **TRUE COPY OF THE NOTIFICATION NO. 79/17-
CUSTOMS DATED 13.10.2017**
- Exhibit P4** **TRUE COPY OF THE NOTIFICATION NO. 3/2018
- CENTRAL TAX DATED 23.01.2018**
- Exhibit P5** **TRUE COPY OF NOTIFICATION NO. 39/2018-
CENTRAL TAX, DATED 04.09.2018**
- Exhibit P6** **TRUE COPY OF NOTIFICATION NO. 53/2018-
CT DATED 09.10.2018**
- Exhibit P7** **TRUE COPY NOTIFICATION NO.54/2018-CT
DATED 09.10.2018**
- Exhibit P8** **TRUE COPY NOTIFICATION NO.16/2020 DATED
23.03.2020**
- Exhibit P9** **A TRUE COPY OF THE LETTER BY THE
PETITIONER DATED 15.01.2024**
- Exhibit P10** **TRUE COPY OF CIRCULAR NO 45/19/2018-GST
DATED 30.05.2018**
- Exhibit P11** **A TRUE COPY OF THE INTERIM ORDERS DATED
20.12.2023, 15.12.2023 AND 07.12.2023
GRANTED BY THIS HON'BLE COURT IN WPC
43142 OF 2023, WPC 42356 OF 2023 AND WPC
39776 OF 2023.**



APPENDIX OF WP(C) 3124/2024

PETITIONER'S EXHIBITS

- Exhibit P1** **A TRUE COPY OF THE SCN DATED 09.10.2023
ISSUED BY THE 4TH RESPONDENT**
- Exhibit P2** **TRUE COPY OF THE NOTIFICATION
NO.75/2017-CENTRAL TAX DATED 29.12.2017**
- Exhibit P3** **TRUE COPY OF THE NOTIFICATION NO. 79/17-
CUSTOMS DATED 13.10.2017**
- Exhibit P4** **TRUE COPY OF THE NOTIFICATION NO. 3/2018
-CENTRAL TAX DATED 23.01.2018**
- Exhibit P5** **TRUE COPY OF NOTIFICATION NO. 39/2018-
CENTRAL TAX, DATED 04.09.2018**
- Exhibit P6** **TRUE COPY OF NOTIFICATION NO. 53/2018-
CT DATED 09.10.2018**
- Exhibit P7** **TRUE COPY NOTIFICATION NO.54/2018-CT
DATED 09.10.2018**
- Exhibit P8** **TRUE COPY NOTIFICATION NO.16/2020 DATED
23.03.2020**
- Exhibit P9** **A TRUE COPY OF THE LETTER DATED
05.04.2022 BY THE 5TH RESPONDENT**
- Exhibit P10** **A TRUE COPY OF THE LETTER DATED
17.01.2024**
- Exhibit P11** **TRUE COPY OF CIRCULAR NO 45/19/2018-GST
DATED 30.05.2018**
- Exhibit P12** **A TRUE COPY OF THE INTERIM ORDERS DATED
20.12.2023, 15.12.2023 AND 07.12.2023
GRANTED BY THIS HON'BLE COURT IN WPC
43142 OF 2023, WPC 42356 OF 2023 AND WPC
39776 OF 2023**

**APPENDIX OF WP(C) 3250/2024****PETITIONER'S EXHIBITS**

- Exhibit P1** TRUE COPY OF THE IMPUGNED ORDER DATED 05.06.2023 OF THE 5TH RESPONDENT
- Exhibit P2** TRUE COPY OF THE NOTIFICATION NO.75/2017-CENTRAL TAX DATED 29.12.2017
- Exhibit P3** TRUE COPY OF THE NOTIFICATION NO. 79/17-CUSTOMS DATED 13.10.2017
- Exhibit P4** TRUE COPY OF THE NOTIFICATION NO. 3/2018 - CENTRAL TAX DATED 23.01.2018
- Exhibit P5** TRUE COPY OF NOTIFICATION NO. 39/2018-CENTRAL TAX, DATED 04.09.2018
- Exhibit P6** TRUE COPY OF NOTIFICATION NO. 53/2018-CT DATED 09.10.2018
- Exhibit P7** TRUE COPY NOTIFICATION NO.54/2018-CT DATED 09.10.2018
- Exhibit P8** TRUE COPY NOTIFICATION NO.16/2020 DATED 23.03.2020
- Exhibit P9** TRUE COPY OF THE NOTICE DATED 08.10.2021 ISSUED BY THE 7TH RESPONDENT IN FORM GST-ADT-01
- Exhibit P10** TRUE COPY OF THE LETTER DATED 07.01.2022 ISSUED BY THE 7TH RESPONDENT
- Exhibit P11** TRUE COPY OF THE FINAL AUDIT REPORT ISSUED BY THE 6TH RESPONDENT
- Exhibit P12** TRUE COPY OF THE REPLY DATED 05.04.2022
- Exhibit P13** TRUE COPY OF THE SHOW CAUSE NOTICE NO. 4/2022-23/GST/AC DATED 13.04.2022



- Exhibit P14** TRUE COPY OF THE LETTER DATED 30.06.2022
- Exhibit P15** TRUE COPY OF THE LETTER DATED 13.07.2022
FURNISHED BEFORE THE 5TH RESPONDENT
- Exhibit P16** TRUE COPY OF THE RECORD OF PERSONAL
HEARING DATED 12.08.2022
- Exhibit P17** TRUE COPY OF ADDITIONAL REPLY DATED
12.08.2022 BEFORE THE 5TH RESPONDENT
- Exhibit P18** TRUE COPY OF THE ARGUMENT NOTE DATED
12.08.2022
- Exhibit P19** TRUE COPY OF THE REPLY DATED 20.10.2022
- Exhibit P20** TRUE COPY OF THE NOTICE DATED 03.03.2023
ISSUED BY THE OFFICE OF THE 5TH
RESPONDENT
- Exhibit P21** TRUE COPY OF THE RECORD OF PERSONAL
HEARING DATED 10.03.2023
- Exhibit P22** TRUE COPY OF THE ADDITIONAL REPLY DATED
20.03.2023
- Exhibit P22A** TRUE COPY OF THE OFFICE ORDER NO 06/2023
DATED 31.05.2023 EVIDENCING THE FACTUM
THAT THE 5TH RESPONDENT, MR PRADHEEP
KUMAR A IRS HAD DEMITTED OFFICE
- Exhibit P23** TRUE COPY OF CIRCULAR NO 45/19/2018-GST
DATED 30.05.2018
- Exhibit P24** TRUE COPY OF NOTIFICATION NO 9/2023
DATED 31.03.2023 ISSUED BY THE 1ST
RESPONDENT
- Exhibit P25(Colly)** TRUE COPY OF THE INTERIM ORDER DATED
09.01.2024 AND 15.12.2023 GRANTED BY
THIS HON'BLE COURT IN WPC148 OF 2024 AND
WPC 42356 OF 2023 RESPECTIVELY

**APPENDIX OF WP(C) 3503/2024****PETITIONER'S EXHIBITS**

- Exhibit P1** TRUE COPY OF THE IMPUGNED ORDER DATED 05.06.2023 OF THE 5TH RESPONDENT
- Exhibit P2** TRUE COPY OF THE NOTIFICATION NO.75/2017-CENTRAL TAX DATED 29.12.2017
- Exhibit P3** TRUE COPY OF THE NOTIFICATION NO. 79/17-CUSTOMS DATED 13.10.2017
- Exhibit P4** TRUE COPY OF THE NOTIFICATION NO. 3/2018 - CENTRAL TAX DATED 23.01.2018
- Exhibit P5** TRUE COPY OF NOTIFICATION NO. 39/2018-CENTRAL TAX, DATED 04.09.2018
- Exhibit P6** TRUE COPY OF NOTIFICATION NO. 53/2018-CT DATED 09.10.2018
- Exhibit P7** TRUE COPY NOTIFICATION NO.54/2018-CT DATED 09.10.2018
- Exhibit P8** TRUE COPY NOTIFICATION NO.16/2020 DATED 23.03.2020
- Exhibit P9** TRUE COPY OF THE NOTICE DATED 08.10.2021 ISSUED BY THE 7TH RESPONDENT IN FORM GST-ADT-01
- Exhibit P10** TRUE COPY OF THE LETTER DATED 05.01.2022 ISSUED BY THE 7TH RESPONDENT
- Exhibit P11** TRUE COPY OF THE FINAL AUDIT REPORT ISSUED BY THE 6TH RESPONDENT
- Exhibit P12** TRUE COPY OF THE REPLY DATED 07.04.2022
- Exhibit P13** TRUE COPY OF THE SHOW CAUSE NOTICE 03/2022-23/GST/AC DATED 13.04.2022



- Exhibit P14 TRUE COPY OF THE LETTER DATED 30.06.2022
- Exhibit P15 TRUE COPY OF THE LETTER DATED 13.07.2022
FURNISHED BEFORE THE 5TH RESPONDENT
- Exhibit P16 TRUE COPY OF THE RECORD OF PERSONAL
HEARING DATED 12.08.2022
- Exhibit P17 TRUE COPY OF THE ADDITIONAL REPLY DATED
12.08.2022 BEFORE THE 5TH RESPONDENT
- Exhibit P18 TRUE COPY OF THE ARGUMENT NOTE DATED
12.08.2022
- Exhibit P19 TRUE COPY OF THE REPLY DATED 20.10.2022
- Exhibit P20 TRUE COPY OF THE NOTICE DATED 03.03.2023
ISSUED BY THE OFFICE OF THE 5TH
RESPONDENT
- Exhibit P21 TRUE COPY OF THE RECORD OF PERSONAL
HEARING DATED 10.03.2023
- Exhibit P22 TRUE COPY OF THE ADDITIONAL REPLY DATED
20.03.2023
- Exhibit P22A TRUE COPY OF THE OFFICE ORDER NO 06/2023
DATED 31.05.2023 EVIDENCING THE FACTUM
THAT THE 5TH RESPONDENT, MR PRADHEEP
KUMAR A IRS HAD DEMITTED OFFICE
- Exhibit P23 TRUE COPY OF CIRCULAR NO 45/19/2018-GST
DATED 30.05.2018
- Exhibit P24 TRUE COPY OF NOTIFICATION NO 9/2023
DATED 31.03.2023 ISSUED BY THE 1ST
RESPONDENT
- Exhibit P25 TRUE COPY OF THE INTERIM ORDER DATED
15.12.2023 AND 07.12.2023 GRANTED BY
THIS HON'BLE COURT IN WPC 42356 OF 2023
AND WPC 39776 OF 2023



APPENDIX OF WP(C) 4389/2024

PETITIONER'S EXHIBITS

- Exhibit P1** **A TRUE COPY OF THE SHOW CAUSE NOTICE
ISSUED BY THE 1ST RESPONDENT DATED
1.8.2023.**
- Exhibit P2** **TRUE COPY OF REPLY FILED BY THE
PETITIONER DATED 10.11.2023 BEFORE THE
2ND RESPONDENT ALONG WITH RELEVANT
NOTIFICATION.**
- Exhibit P3** **TRUE COPY OF ADDITIONAL REPLY FILED BY
THE PETITIONER ALONG WITH ANNEXURES**
- Exhibit P4** **TRUE COPY OF ORDER-IN-ORIGINAL NO. 27/
2023-24 (GST) ADC DATED 8.1.2024**



APPENDIX OF WP(C) 5412/2024

PETITIONER'S EXHIBITS

- Exhibit P1** TRUE COPY OF THE IMPUGNED ORDER IN ORIGINAL NO 45/2023-24/GST (AC) DATED 27.10.2023
- Exhibit P2** TRUE COPY OF THE NOTIFICATION NO.75/2017-CENTRAL TAX DATED 29.12.2017
- Exhibit P3** TRUE COPY OF THE NOTIFICATION NO. 79/17-CUSTOMS DATED 13.10.2017
- Exhibit P4** TRUE COPY OF NOTIFICATION NO. 3/2018 - CENTRAL TAX DATED 23.01.2018
- Exhibit P5** TRUE COPY OF NOTIFICATION NO. 39/2018-CENTRAL TAX, DATED 04.09.2018
- Exhibit P6** TRUE COPY OF NOTIFICATION NO. 53/2018-CT DATED 09.10.2018
- Exhibit P7** TRUE COPY NOTIFICATION NO.54/2018-CT DATED 09.10.2018
- Exhibit P8** TRUE COPY NOTIFICATION NO.16/2020 DATED 23.03.2020
- Exhibit P9** TRUE COPY OF THE NOTICE DATED 30.12.2022 ISSUED IN FORM GST-ADT-01
- Exhibit P10** TRUE COPY OF THE LETTER DATED 03.04.2023 ISSUED BY THE 7TH RESPONDENT
- Exhibit P11** TRUE COPY OF THE FINAL AUDIT REPORT ISSUED BY THE 6TH RESPONDENT
- Exhibit P12** TRUE COPY OF THE SHOW CAUSE NOTICE NO. 10/2023- 24/GST/AC DATED 04.07.2023
- Exhibit P13** TRUE COPY OF THE REPLY LETTER DATED 04.10.2023



- Exhibit 14** **TRUE COPY OF THE RECORD OF PERSONAL HEARING DATED 04.10.2023**
- Exhibit P15** **TRUE COPY OF CIRCULAR NO 45/19/2018-GST DATED 30.05.2018**
- Exhibit P16** **TRUE COPY OF NOTIFICATION NO 9/2023 DATED 31.03.2023 ISSUED BY THE 1ST RESPONDENT**
- Exhibit 17** **TRUE COPY OF THE INTERIM ORDER DATED 01.02.2024 AND 15.12.2023 GRANTED BY THIS HON'BLE COURT IN WPC3503 OF 2024 AND WPC 42356 OF 2023**



APPENDIX OF WP(C) 6653/2024

PETITIONER'S EXHIBITS

- Exhibit P1** TRUE COPY OF THE FINAL AUDIT REPORT DATED 06.08.2021
- Exhibit P2** TRUE COPY OF THE SHOW CAUSE NOTICE NO.01/2022-23- GST (HQ AUDIT), DATED 13.01.2023 ISSUED TO THE PETITIONER BY THE RESPONDENT.
- Exhibit P3** TRUE COPY OF REPLY DATED 27.04.2023 SUBMITTED BY THE PETITIONER BEFORE THE RESPONDENT.
- Exhibit P4** TRUE COPY OF ORDER DATED 20.11.2023 ISSUED BY THE RESPONDENT
- Exhibit P5** TRUE COPY OF NOTIFICATION 79/2017 - CUSTOMS, DATED 13.10.2017
- Exhibit P6** TRUE COPY OF NOTIFICATION NO. 3/2018 - CENTRAL TAX DATED 23.01.2018
- Exhibit P7** TRUE COPY OF THE NOTIFICATION NO. 39/2018- CENTRAL TAX DATED 04.09.2018
- Exhibit P8** TRUE COPY OF NOTIFICATION 53/2018 - CENTRAL TAX, DATED 09.10.2018
- Exhibit P9** TRUE COPY OF NOTIFICATION 54/2018 - CENTRAL TAX, DATED 09.10.2018
- Exhibit P10** TRUE COPY OF NOTIFICATION NO. 16/2020 - CENTRAL TAX DATED 23.03.2020
- Exhibit P11** TRUE COPY OF CIRCULAR 45/19/2018-GST DATED 30.05.2018
- Exhibit P12** TRUE COPY OF CBIC CIRCULAR NO. 125/44/2019-GST, DATED 18.11.2019
- Exhibit P13** TRUE COPY OF NOTIFICATION NO. 37/2017 - CT DATED 04.10.2017



APPENDIX OF WP(C) 9516/2024

PETITIONER'S EXHIBITS

- Exhibit P1 TRUE COPY OF THE IMPUGNED ORDER DATED 28.11.2023 OF THE 5TH RESPONDENT
- Exhibit P2 TRUE COPY OF THE NOTIFICATION NO.75/2017-CENTRAL TAX DATED 29.12.2017
- Exhibit P3 TRUE COPY OF THE NOTIFICATION NO. 79/17-CUSTOMS DATED 13.10.2017
- Exhibit P4 TRUE COPY OF THE NOTIFICATION NO. 3/2018 - CENTRAL TAX DATED 23.01.2018
- Exhibit P5 TRUE COPY OF NOTIFICATION NO. 39/2018-CENTRAL TAX, DATED 04.09.2018
- Exhibit P6 TRUE COPY OF NOTIFICATION NO. 53/2018- CT DATED 09.10.2018
- Exhibit P7 TRUE COPY NOTIFICATION NO.54/2018-CT DATED 09.10.2018
- Exhibit P8 TRUE COPY OF NOTIFICATION NO.16/2020 DATED 23.03.2020
- Exhibit P9 A TRUE COPY OF THE SHOW CAUSE NOTICE NO. 09/2022-23/GST(AC)/DIV DATED 22.06.2022
- Exhibit P10 TRUE COPY OF THE LETTER DATED 20.11.2023 FURNISHED BEFORE THE 5TH RESPONDENT
- Exhibit P11 TRUE COPY OF CIRCULAR NO 45/19/2018-GST DATED 30.05.2018
- Exhibit P12 TRUE COPY OF NOTIFICATION NO 9/2023 DATED 31.03.2023 ISSUED BY THE 1ST RESPONDENT
- Exhibit P13 TRUE COPY OF THE INTERIM ORDER DATED 01.02.2024 OF THIS HON'BLE COURT IN WPC 3503 OF 2024



APPENDIX OF WP(C) 20672/2024

PETITIONER'S EXHIBITS

- Exhibit P1** TRUE COPY OF THE NOTICE NO.
32AABCN026441ZX/2018-19 DATED 17.12.2020.
- Exhibit P2** TRUE COPY OF THE PETITIONER'S REPLY DATED
11.01.2021.
- Exhibit P3** TRUE COPY OF THE FORM GST DRC-01A NOTICE
DATED 20.10.2022
- Exhibit P4** TRUE COPY OF THE PETITIONER'S LETTER DATED
2.11.2022
- Exhibit P5** TRUE COPY OF THE REVISED NOTICE DATED
09.12.2022 IN FORM GST DRC-01A.
- Exhibit P6** TRUE COPY OF THE PETITIONER'S REPLY DATED
25.01.2023.
- Exhibit P7** TRUE COPY OF THE SCN NO.
SCN/32AABCN0264H1ZX/2018-19 & 2019-20 DATED
05.12.2023.
- Exhibit P8** TRUE COPY OF THE PETITIONER'S LETTER DATED
15.01.2024
- Exhibit P9** TRUE COPY OF THE LETTER FROM DGGI TO THE
COMMISSIONER OF CUSTOMS DATED 14.01.2022
- Exhibit P10** TRUE COPY OF THE JUDGMENT DATED 02.02.2024
PASSED BY THIS HON'BLE COURT IN WP(C) NO.
4141 OF 2024.
- Exhibit P11** TRUE COPY OF THE JUDGMENT DATED 14.02.2024
IN WA NO. 208 OF 2024 PASSED BY THIS HON'BLE
COURT.
- Exhibit P12** TRUE COPY OF THE PETITIONER'S REQUEST LETTER
DATED 22.02.2024 SUBMITTED TO THE 1ST
RESPONDENT.



- Exhibit P13** TRUE COPY OF THE LETTER NO. TPS/ALPS/2023-24/IGST REFUND DATED 14.05.2024 ISSUED BY THE 1ST RESPONDENT
- Exhibit P14** TRUE COPY OF THE FIRST PAGE BILL OF ENTRY NO. 9250959 DATED 20.10.2020.
- Exhibit P15** TRUE COPY OF THE FIRST PAGE BILL OF ENTRY NO. 5309512 DATED 04.09.2021
- Exhibit P16** TRUE COPY OF THE FIRST PAGE BILL OF ENTRY NO. 6102560 DATED 02.11.2021
- Exhibit P17** TRUE COPY OF THE FIRST PAGE BILL OF ENTRY NO. 6372336 DATED 23.11.2021.
- Exhibit P18** TRUE COPY OF THE FIRST PAGE BILL OF ENTRY NO. 8251946 DATED 13.04.2022
- Exhibit P19** TRUE COPY OF THE FIRST PAGE BILL OF ENTRY NO. 7275164 DATED 09.08.2023.
- Exhibit P20** TRUE COPY OF THE LETTER NO. TPS/ALPS/2023-24/IGST REFUND DATED 30.05.2024 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
- Exhibit P21** TRUE COPY OF THE PETITIONER'S LETTER DATED 05.06.2024 SUBMITTED TO THE 1ST RESPONDENT
- Exhibit P22** TRUE COPY OF THE INTERIM ORDER DATED 09.08.2023 IN WRIT PETITION (CIVIL) NO. 25969 OF 2023 PASSED BY THIS HON'BLE COURT
- Exhibit P23** TRUE COPY OF THE INTERIM ORDER DATED 04.06.2024 IN WRIT PETITION (CIVIL) NO. 25969 OF 2023 PASSED BY THIS HON'BLE COURT.



APPENDIX OF WP(C) 21909/2024

PETITIONER'S EXHIBITS

- Exhibit P1** COPY OF NOTIFICATION NO.18/2015 - CUSTOMS
DATED 01.04.2015
- Exhibit P2** COPY OF NOTIFICATION NUMBER 79/2017-
CUSTOMS DATED 13.10.2017
- Exhibit P3** A COPY OF THE REPLY DATED 09.01.2024 FILED
BY THE PETITIONER BEFORE THE 3RD
RESPONDENT
- Exhibit P4** A COPY OF THE ORDER IN ORIGINAL 07/2023-
24/GST(DC) DATED 18.03.2024 PASSED BY THE
3RD RESPONDENT
- Exhibit P5** COPY OF THE INTERIM ORDER DATED 23.06.2023
DATED 23.06.2023 IN WPC 20442 /2023
- Exhibit P5 A** COPY OF THE INTERIM ORDER DATED 07.12.2023
IN WPC 39776 /2023



APPENDIX OF WP(C) 25134/2024

PETITIONER'S EXHIBITS

- Exhibit P1** TRUE COPY OF THE SHOW CAUSE NOTICE NO. 04/2024-25/GST/AC DATED 17.05.2024
- Exhibit P2** TRUE COPY OF ORDER DATED 20.02.2024 IN WPC 6653/2024
- Exhibit P3** TRUE COPY OF NOTIFICATION 79/2017 - CUSTOMS, DATED 13.10.2017
- Exhibit P4** TRUE COPY OF NOTIFICATION NO. 3/2018 - CENTRAL TAX DATED 23.01.2018
- Exhibit P5** TRUE COPY OF THE NOTIFICATION NO. 39/2018- CENTRAL TAX DATED 04.09.2018
- Exhibit P6** TRUE COPY OF NOTIFICATION 53/2018 - CENTRAL TAX, DATED 09.10.2018
- Exhibit P7** TRUE COPY OF NOTIFICATION 54/2018 - CENTRAL TAX, DATED 09.10.2018
- Exhibit P8** TRUE COPY OF NOTIFICATION NO. 16/2020 - CENTRAL TAX DATED 23.03.2020
- Exhibit P9** TRUE COPY OF CIRCULAR 45/19/2018-GST DATED 30.05.2018
- Exhibit P10** TRUE COPY OF CBIC CIRCULAR NO. 125/44/2019-GST, DATED 18.11.2019
- Exhibit P11** TRUE COPY OF NOTIFICATION NO. 37/2017 - CT DATED 04.10.2017
- Exhibit P12** THE TRUE COPY OF DRC- 03 DATED 17.03.2020.