



2026:KER:22514

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DEVAN RAMACHANDRAN

&

THE HONOURABLE MR. JUSTICE BASANT BALAJI

THURSDAY, THE 12<sup>TH</sup> DAY OF MARCH 2026 / 21ST PHALGUNA,

1947

OT.REV NO. 30 OF 2025

AGAINST THE ORDER DATED 05.03.2025 IN RP NO.9 OF  
2024 OF KERALA VAT APPELLATE TRIBUNAL, ERNAKULAM AND THE  
ORDER DATED 24.07.2024 IN TAVAT NO.123 OF 2018 OF KERALA  
VAT APPELLATE TRIBUNAL, ERNAKULAM

REVISION PETITIONER/APPELLANT/ASSESSEE:

M/S. ANNAMANADA KALIMON VYAVASAYA,  
SAHAKARANA SANGHAM LTD., MAMBRA, THRISSUR,  
REPRESENTED BY ITS PRESIDENT  
SHRI O.C. RAVI, PIN - 680308.

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

RESPONDENT/RESPONDENT/REVENUE:

STATE OF KERALA,



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-2-

REPRESENTED BY SECRETARY,  
DEPARTMENT OF FINANCE, SECRETARIAT,  
THIRUVANANTHAPURAM, PIN - 695001.

SM THUSHARA JAMES-SR GP

THIS OTHER TAX REVISION (VAT) HAVING BEEN FINALLY  
HEARD ON 12.03.2026, ALONG WITH OT.Rev.29/2025, 32/2025  
AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED  
THE FOLLOWING:



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-3-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DEVAN RAMACHANDRAN

&

THE HONOURABLE MR. JUSTICE BASANT BALAJI

THURSDAY, THE 12<sup>TH</sup> DAY OF MARCH 2026 / 21ST PHALGUNA,

1947

OT.REV NO. 29 OF 2025

AGAINST THE ORDER DATED 05.03.2025 IN RP NO.14 OF  
2024 OF KERALA VAT APPELLATE TRIBUNAL, ERNAKULAM AND THE  
ORDER DATED 24.07.2024 IN TAVAT NO.128 OF 2018 OF KERALA  
VAT APPELLATE TRIBUNAL, ERNAKULAM

REVISION PETITIONER/APPELLANT/ASSESSEE:

M/S. ANNAMANADA KALIMON VYAVASAYA,  
SAHAKARANA SANGHAM LTD., MAMBRA,  
THRISSUR REPRESENTED BY PRESIDENT  
SHRI O.C. RAVI, PIN - 680308.

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



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-4-

RESPONDENT/RESPONDENT/REVENUE:

STATE OF KERALA,  
REPRESENTED BY SECRETARY,  
DEPARTMENT OF FINANCE , SECRETARIAT,  
THIRUVANANTHAPURAM, PIN - 695001.

SMT.THUSHARA JAMES, SR.GP

THIS OTHER TAX REVISION (VAT) HAVING BEEN FINALLY  
HEARD 12.03.2026, ALONG WITH OT.Rev.30/2025 AND CONNECTED  
CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-5-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DEVAN RAMACHANDRAN

&

THE HONOURABLE MR. JUSTICE BASANT BALAJI

THURSDAY, THE 12<sup>TH</sup> DAY OF MARCH 2026 / 21ST PHALGUNA,

1947

OT.REV NO. 32 OF 2025

AGAINST THE ORDER DATED 05.03.2025 IN RP NO.11 OF  
2024 OF KERALA VAT APPELLATE TRIBUNAL, ERNAKULAM AND THE  
ORDER DATED 24.07.2024 IN TAVAT NO.125 OF 2018 OF KERALA  
VAT APPELLATE TRIBUNAL, ERNAKULAM

REVISION PETITIONER/APPELLANT/ASSESSEE:

M/S. ANNAMANADA KALIMON VYAVASAYA SAHAKARANA  
SANGHAM LTD., MAMBRA, THRISSUR  
REPRESENTED BY ITS PRESIDENT,  
SHRI O.C. RAVI, PIN - 680308

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

RESPONDENT/RESPONDENT/REVENUE:



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-6-

STATE OF KERALA,  
REPRESENTED BY SECRETARY  
DEPARTMENT OF FINANCE SECRETARIAT,  
THIRUBANANTHAPURAM, PIN - 695001

SMT.THUSHARA JAMES, SR.GP

THIS OTHER TAX REVISION (VAT) HAVING BEEN FINALLY  
HEARD ON 12.03.2026, ALONG WITH OT.Rev.30/2025 AND  
CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-7-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DEVAN RAMACHANDRAN

&

THE HONOURABLE MR. JUSTICE BASANT BALAJI

THURSDAY, THE 12<sup>TH</sup> DAY OF MARCH 2026 / 21ST PHALGUNA,

1947

OT.REV NO. 33 OF 2025

AGAINST THE ORDER DATED 05.03.2025 IN RP NO.10 OF  
2024 OF KERALA VAT APPELLATE TRIBUNAL, ERNAKULAM AND THE  
ORDER DATED 24.07.2024 IN TAVAT NO.124 OF 2018 OF KERALA  
VAT APPELLATE TRIBUNAL, ERNAKULAM

REVISION PETITIONER/APPELLANT/ASSESSEE:

M/S. ANNAMANADA KALIMON VYAVASAYA SAHAKARANA  
SANGHAM LTD, MAMBRA, THRISSUR ,  
REPRESENTED BY ITS PRESIDENT  
SHRI O.C. RAVI, PIN - 680308

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



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-8-

RESPONDENT/RESPONDENT/REVENUE:

STATE OF KERALA,  
REPRESENTED BY SECRETARY,  
DEPARTMENT OF FINANCE THIRUVANANTHAPURAM,  
PIN - 695001.

SMT.THUSHARA JAMES, SR.GP

THIS OTHER TAX REVISION (VAT) HAVING BEEN FINALLY  
HEARD ON 12.03.2026, ALONG WITH OT.Rev.30/2025 AND  
CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-9-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DEVAN RAMACHANDRAN

&

THE HONOURABLE MR. JUSTICE BASANT BALAJI

THURSDAY, THE 12<sup>TH</sup> DAY OF MARCH 2026 / 21ST PHALGUNA,

1947

OT.REV NO. 34 OF 2025

AGAINST THE ORDER DATED 05.03.2025 IN RP NO.12 OF  
2024 OF KERALA VAT APPELLATE TRIBUNAL, ERNAKULAM AND THE  
ORDER DATED 24.07.2024 IN TAVAT NO.126 OF 2018 OF KERALA  
VAT APPELLATE TRIBUNAL, ERNAKULAM

REVISION PETITIONER/APPELLANT/ASSESSEE:

M/S. ANNAMANADA KALIMON VYAVASAYA SAHAKARANA  
SANGHAM LTD., MAMBRA, THRISSUR, REPRESENTED BY  
ITS PRESIDENT, SHRI. O.C.RAVI, PIN - 680308

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

RESPONDENT/RESPONDENT/REVENUE:



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-10-

STATE OF KERALA,  
REPRESENTED BY SECRETARY  
DEPARTMENT OF FINANCE SECRETARIAT,  
THIRUBANANTHAPURAM, PIN - 695001.

SMT.THUSHARA JAMES, SR.GP

THIS OTHER TAX REVISION (VAT) HAVING BEEN FINALLY  
HEARD ON 12.03.2026, ALONG WITH OT.Rev.30/2025 AND  
CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-11-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DEVAN RAMACHANDRAN

&

THE HONOURABLE MR. JUSTICE BASANT BALAJI

THURSDAY, THE 12<sup>TH</sup> DAY OF MARCH 2026 / 21ST PHALGUNA,

1947

OT.REV NO. 35 OF 2025

AGAINST THE ORDER DATED 05.03.2025 IN RP NO.13 OF  
2024 OF KERALA VAT APPELLATE TRIBUNAL, ERNAKULAM AND THE  
ORDER DATED 24.07.2024 IN TAVAT NO.127 OF 2018 OF KERALA  
VAT APPELLATE TRIBUNAL, ERNAKULAM

REVISION PETITIONER/APPELLANT, ASSESSEE:

M/S. ANNAMANADA KALIMON VYAVASAYA SAHAKARANA  
SANGHAM LTD., MAMBRA, THRISSUR, REPRESENTED BY  
ITS PRESIDENT, SHRI.O.C.RAVI, PIN - 680308.

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



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-12-

RESPONDENT/RESPONDENT/REVENUE:

STATE OF KERALA,  
REPRESENTED BY SECRETARY  
DEPARTMENT OF FINANCE SECRETARIAT,  
THIRUBANANTHAPURAM, PIN - 695001.

SMT.THUSHARA JAMES, SR.GP

THIS OTHER TAX REVISION (VAT) HAVING BEEN FINALLY  
HEARD ON 12.03.2026, ALONG WITH OT.Rev.30/2025 AND  
CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-13-

'C.R.'

## ORDER

[OT.Rev Nos.30/2025, 29/2025, 32/2025, 33/2025, 34/2025 &  
35/2025]

Devan Ramachandran, J.

It was the grand vision of the Father of our Nation, Mahatma Gandhi, that the rural economy should be revitalised, to foster a sense of pride and ownership among villagers. Themes of sustainability, community solidarity and economic justice, run throughout the Mahatma's writings; and he advocated an approach to economic development that prioritises the needs and aspirations of local communities. He dreamed of sustainable village industries that would supply employment and purpose to rural people, and emphatically declared: "I have no doubt that true 'Swadeshi' consists of encouraging and



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-14-

reviving home industries”.

2. We are reminded of the teachings and vision of the Mahatma because, the issues for our consideration relate, *albeit* indirectly, to the sustainability of village industries and the support they require to exist in highly globalised markets and hyper-urbanised world.

3. The proximate cause that brings these matters before us, revolves around whether the products of recognised Village Industries are eligible for exemption from Value Added Tax; but, the decision of them may even impact the capacity of such industries to remain self-sufficient and viable.

4. We are considering these petitions together, since the constitutive questions are the same and the issues projected are analogous,



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-15-

if not, identical.

5. The petitioner in these petitions is stated to be a Co-operative Society, registered under the provisions of the Kerala Co-operative Societies Act, 1969 (Co-operative Act, for short); and to be financed and recognized by the Kerala Khadi and Village Industries Board ('Khadi Board'). They say that the 'Khadi Board' is a statutory entity, enlivened by the Kerala Khadi and Village Industries Board Act, 1957 ('Khadi Act' for short), promoting and ensuring the primary objective of development of 'Khadi' and 'Village Industries', in which, they are involved.

6. The controversy in these cases has its genesis in the fact that the articles manufactured by the petitioner - namely, 'earthen roofing tiles' - were sought to be



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-16-

subjected to tax at the rate of 4%, by classifying them under Entry No.18 of the Third Schedule of the Kerala Value Added Tax Act, 2003 ('KVAT Act'), under the category 'Kiln-burnt flooring, roofing and earthen tiles'.

7. The petitioner asserts that their articles are exempt from tax, under Entry No.55(19) of the First Schedule of the 'KVAT Act', since they come within the ambit of 'pottery'. They allege that, however, in spite of this, and though the Statutory Appellate Tribunal in Palakkad has, in a different case, subscribed to this view; the Tribunal in question, namely, the Appellate Tribunal, Cochin, has found against them. They say that they had, consequently, attempted reviews and the rectification of the impugned orders, but that they have also been rejected.



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-17-

8. Sri.A.Kumar, learned Senior Counsel, instructed by Smt.G.Mini - appearing for the petitioner, emphasized that there is a social philosophy, in offering exemption from tax to his client - which is manifest from the provisions of the 'Khadi Act'. He showed us that the 'Board' is statutorily constituted under Section 4 of the 'Khadi Act' and consists of members who are all appointed by the Government, without any private participation whatsoever. He then took us through Section 15 of the 'Khadi Act', to show us that it is the imperative duty of the 'Board' to organize, develop and regulate Khadi and Village Industries, and to assess implementation of Schemes for development of Khadi and Village Industries; as also to start, encourage, assist and run Khadi and Village Industries, thus to provide deserving persons



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-18-

gainful employment on their own, through 'Khadi' and 'Village Industries'.

9. Sri.A.Kumar predicated that, it is in such backdrop, that Entry No.55, of the First Schedule to the 'KVAT Act', provides exemption - as authorized by Section 6(4) thereof - to those products that are notified by the Khadi and Village Industries Commission, at the point of sale, in favour of manufacturing units approved by the various Boards. He vehemently contended that, when 'pottery' is one of the items included in Entry No.55 of the First Schedule, it can only be construed to take into its ambit all objects made of 'clay and hardened by heat'; and consequently, to never exclude 'earthen roofing tiles,' which his clients are now manufacturing.

10. Sri.A.Kumar, thereafter, asserted that



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-19-

the mentation of the learned Tribunal, in the impugned orders - both the original and the rectification, is that, since 'Kiln-burnt flooring, roofing and earthen tiles' is a specific item in Entry No.18 of the Third Schedule, shown to be attracting Harmonized System of Nomenclature (HSN) number 6901.00.30, the articles manufactured by his client would fall into its purlieus; and resultantly not in the widened concept of 'pottery'. He argued that this view travels wholly contrary to the view taken by a Bench of the Tribunal in Palakkad, in TA(VAT)No.41/2015 and connected matters, which had concluded affirmatively - and which is now without any challenge or assail - that the articles produced by the Manufacturing Units approved by the 'Boards', would have the protection of the Entry No.55 of the First



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-20-

Schedule.

11. Sri.A.Kumar alleged that, even though the afore view has been fully accepted by the Department, the learned Tribunal in question refused to follow it, saying that when a specified classification is available, most proximate to its nature, the same ought to be accepted and not the general one. He concluded, reiterating that the learned Tribunal, however, has not properly appreciated the purpose of Entry No.55 of the First Schedule to the 'KVAT Act,' which is primarily for the purpose of providing protection to Units like the petitioner and to the articles which they produce.

12. Smt.Thushara James - learned Senior Government Pleader, in response, refuted the above submissions, saying that, it is well



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-21-

established in taxation law, that when an article subscribes closely to a specified entry in one of the Schedules, it is that that should be accepted, and not one that is general or generic in nature. She contended that, if the contra-position is to be accepted, then the residuary clause will have to be applied, which will entail a much higher rate of tax, namely 13.5%. She then added that, the view of the learned Appellate Tribunal, Palakkad, has not been accepted by the learned Tribunal in this case for the aforesaid reason and distinguishing the facts involved since, the article manufactured and sold by the petitioner are 'earthen roofing tiles,' which can surely not escape the Entry of 'Kiln-burnt flooring, roofing and earthen tiles' - which is included as Item 1(c) in Entry No.18 of the Third



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-22-

Schedule of the 'KVAT Act'. She prayed that these revisions, therefore, be dismissed.

13. When we proceed to analyze the forensic issues involved in these cases, we cannot be occluded from the fact that, Entry No.55 of the First Schedule of the 'KVAT Act', certainly has a social purpose behind it. This is manifest from the manner in which its title reads: namely, *"products notified by the Khadi and Village Industries Commission, at the point of sale by the manufacturing units approved by the Kerala Khadi and Village Industries Board and Khadi and Village Industries Commission."*

14. As correctly pointed out by Sri.A.Kumar - learned Senior Counsel, the 'Boards' obtain their parturition in the 'Khadi Act,' which, vide Section 4 thereof, provides for its establishment, in the following manner:



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-23-

4. Establishment of Board.- (1)  
With effect from such date as the Government may, by notification in the Gazette, appoint in this behalf, there shall be established for the purposes of this Act, a Board by the name of the Kerala Khadi and Village Industries Board. The Board shall be a body corporate having perpetual succession and a common seal, with power to acquire, hold and dispose of property, both movable and immovable, and to contract and do all things necessary for the purposes of this Act, and may by the said name sue and be sued.

15. Thereafter, the 'Khadi Act' provides, as being the functions and powers of the 'Board', *ut infra*:

15. Functions of the Board.- (1) It shall be the duty of the Board to organize, develop and regulate khadi and village industries <sup>3</sup>[and to assist the local authorities in implementation of the schemes for the development of Khadi and Village Industries] and perform such functions as the



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-24-

Government may, prescribe from time to time.

(2) Without prejudice to the generality of the provisions of sub-section (1), the Board shall also in particular discharge and perform all or any of the following duties and functions namely:-

(1) to start, encourage, assist and run khadi and village industries;

(2) <sup>4</sup>[to provide deserving persons with gainful employment in their homes through the organization of khadi and village industries;

(2-a) to grant loans and give other assistance for the development of khadi and village industries.]

(3) to organize Co-operative societies for Khadi and Village Industries.

(4) to conduct training centers and to train people at those centers or at other centers outside the State of Kerala in Khadi and Village Industries;

(5) <sup>5</sup>[To arrange for the supply of raw materials, tools and implements to Khadi and Village Industries and for the sale of their finished products.]

(6) <sup>6</sup>[ Omitted]

<sup>1</sup>[(6-a) <sup>2</sup>[To carry on trading activities by way of running Emporia, Neera Bhavan,



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-25-

Depots, Manufacturing centres and the like on request from a Panchayat or Municipality or Institution aided by the Board or individuals.]

(7) to endeavour to educate public opinion and to impress upon the public the advantages of patronizing the products of Khadi and Village Industries;

(8) to seek and obtain advice and guidance in these subjects by inviting experts;

(9) <sup>3</sup>[To encourage and promote research in the technique of production of khadi or in the development of village industries.]

(10) <sup>4</sup>[To arrange for publicity and popularizing of goods manufactured in Khadi and Village Industries by opening stores, shops, exhibitions and the like and to carry on such activities incidental and conducive to the objects of this Act and to perform such other functions as the Government may direct for the purpose of carrying out the objects of this Act.]

16. General powers of the Board.- The Board shall, for the purposes of carrying out its functions under this Act, have the following powers, namely:-

(i) to acquire and hold such movable



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-26-

and immovable property as it deems necessary and to lease, sell or otherwise transfer any such property:

Provided that in the case of immovable property the 5 [aforesaid powers, except the power to acquire], shall be exercised only with the previous sanction of the Government:

<sup>6</sup>[Provided, however, that the previous sanction of the Government shall not be necessary for any lease, sale or other transfer of immovable property to the Khadi and Village Industries Commission;]

(ii) to incur expenditure and undertake works in any area in the State of Kerala for the framing and execution of such schemes as it may consider necessary for the purpose of carrying out the provisions of this Act or as may be entrusted to it by the Government <sup>7</sup>[or local authorities] subject to the provisions of this Act and the rules made thereunder.

16. It is, consequently, unmistakable that the primary function of a 'Board' is to organize, develop and regulate Khadi and Village Industries and to assist and run such; with the



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-27-

singular objective of providing deserving persons to gain employment, through the organization of such industries.

17. The social engineering unexpendables behind the afore, can ill be lost sight of - it being to peril, if one were to do so - namely, to support and develop 'Khadi' and 'Village Industries', which otherwise, would face ingurgitation from global competition and state-of-the-art mechanized manufacturing.

18. It is pertinent - as being unequivocally admitted - that the petitioner is recognized and financed by the 'Board', as evident from Annexure A produced in each of these cases; and that the 'Board' has specifically certified that they are entitled to exemption from tax, under Schedule 1, Item 55 of Notification No.13275/Leg.A2/2005/Law dated



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-28-

28.08.2005, of Government of Kerala.

19. The apodictic scenario, thus is that, the petitioner is wholly financed and recognized by the 'Board'; which is, in turn, fully controlled by the Government - with them seeking the benefit of their notification mentioned above.

20. We will return to this in a while.

21. Coming to the applicable entries of the 'KVAT Act', Entry No.55 of the First Schedule thereof is as below:

#55 Products notified by the Khadi and Village Industries Commission, at the point of sale by the manufacturing units approved by the Kerala Khadi and village industries Board and Khadi and Village Industries Commission.

- (1) Fireworks and agarbathies
- (2) Handmade soaps
- (3) Tanned hides and skins and ancillary industries connected with the same
- (4) Handmade leather goods
- (5) Handmade paper



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-29-

- (6) Cane gur and khandasari
- (7) Manure and methane gas from cowdung and other waste products
- (8) Lime products
- (9) Shellac
- (10) Vegetable and fruit products
- (11) Bamboo and cane goods
- (12) Products of blacksmith other than furniture
- (13) Carpentry other than manufacture of furniture
- (14) Fibre products other than coir
- (15) Household utensils in aluminium
- (16) Maize an ragi products
- (17) Dipped rubber latex products such as rubber band, surgical gloves and balloons
- (18) Palm products
- (19) Pottery
- (20) Honey
- (21) Ghani oil

22. In contradistinction, Item No.18 of the Third Schedule, includes the following under



OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

its ambit:

18 Bricks of all kinds including hollow bricks, brickbats, jhama, Fly ash bricks, Refractory bricks, asphaltic roofing, earthen tiles, kiln burnt roofing tiles, flooring tiles

(1) Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths

(a) Bricks	6901.00.10
(b) Blocks	6901.00.20
(c) Kiln burnt flooring, roofing and earthen tiles	6901.00.30
(d) Others	6901.00.40
(2) Fly ash bricks	6815.99.10
(3) Refractory bricks	6902
(4) Asphaltic roofing, ridges	6807
(5) Cement bricks including hollow bricks	6810.11.10
(5A) Cement paving blocks	*****
(6) Others	6901.00.90

23. Concededly, the petitioner is manufacturing 'earthen roofing tiles'; and the



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-31-

crucial question is whether it ought to be taken to subscribe to the classification of 'Kiln-burnt flooring, roofing and earthen tiles' as available in Entry 18 of the Third Schedule; or if it would fall within the concept of 'pottery', as available in Entry 55 of the First Schedule.

24. It is of acme relevance in these cases that Entry No.55 of the First Schedule to the 'KVAT Act' is drafted in a very specific tenor: namely, to cover products that are manufactured by Units approved by the 'Board'. This luculently is a well thought of protection offered to such Units, particularly because they are either governed, or approved, or financed, by the 'Boards' within the umbra of the 'Khadi Act.' In contradistinction, Entry 18 of the Third Schedule thereof applies to every



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-32-

manufacturer of an article that falls within its definitions and meanings; but not specifically to Units like the petitioner - who, as said above, are supported by the 'Boards'.

25. We have to, therefore, employ purposive interpretation of the entries, keeping in mind the larger social perspective and requirements that are statutorily designed to be achieved under the 'KVAT Act'.

26. Every classification ought to be supported by *intelligible differentia*; while, such must also have a definitive objective.

27. When Entry No.55 of the First Schedule of the 'KVAT Act' specifically includes 'products' that are notified by the Khadi and Village Industries Commission and manufactured by the Units approved by the 'Boards' and the 'Commission', obviously, the fundamental



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-33-

desideratum is that all such should obtain the benefits thereunder.

28. The petitioner manufactures 'earthen roofing tiles' and Annexure A - Certificate of the 'Board' certifies it to be within the protectional umbra of Entry 55 of the First Schedule of the 'KVAT Act', thus to be exempted from tax.

29. The learned Tribunal, however, has refused to accept this; to hold that when the nature of the article aligns more nearly and specifically to the ones showed in Entry No.18 of the Third Schedule of the 'KVAT Act', it should be that which ought to be adopted and not the classification of 'pottery'.

30. At this juncture, we must allude to that, Sri.A.Kumar - learned Senior Counsel, impelled an argument based on 'HSN'



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-34-

classification, particularly under Chapter 69, which includes ceramic products. He showed us that Entry 18 of the Third Schedule of the 'KVAT Act' provides the 'HSN' Code for 'Kiln-burnt flooring, roofing and earthen tiles' as being 6901.00.30; while, Chapter 69 of the 'HSN', provides the Code to be 6901.00.30, for all 'tiles'. He argued that, therefore, the Code as per the 'HSN' would prevail, which takes in all 'tiles'.

31. Even though we have recorded the afore contentions of Sri.A.Kumar, we are firm in our mind, that the projected difference in the 'HSN' Codes is not very relevant, as much as the real purpose behind Entry No.55 of the First Schedule of the 'KVAT Act'.

32. As said several times before and solely to reiterate, the afore Entry is intended



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-35-

for the benefit of Manufacturing Units supported and financed by the 'Boards', under the 'Khadi Act'; and it is this, in our sure opinion, which ought to have been adverted to by the learned Tribunal.

33. As pointed out by Sri.A.Kumar, the 'ITAT', Palakkad, in TA(VAT) No.41/2015 and connected matters, when seized of the same issue, has held as under:

5. It is true that bricks of all kinds are covered by Entry No. 18 of Third Schedule and sub-clause one of the entry covers bricks of silicious earth having HSN Code 6901.00.10. We are also aware that as per the rules of Interpretation if any inconsistency is observed between the meaning of a commodity without HSN No. and that of a commodity having HSN No., the commodity should be Interpreted by including it in that entry which is having the HSN No. Yet, we also notice that the appellant is an industrial cooperative society of tile



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-36-

workers, engaged in the manufacture of bricks of clay as admitted in the notes. Appellant has submitted photo copies of certificates issued by the Director of Village Industries on behalf of Secretary of the Board (Kerala Khadi and Village Industries Board) whereby it is certified that the appellant is financed and recognised by the Board for the development of brick manufacturing unit under village pottery Industry. It is also mentioned in the certificates that those were issued for the purpose of getting exemption from payment of VAT as the commodity is notified under Schedule 1 of notification No. 13,275/Leg. Az/2005/Law dated 28/08/2005 of Government of Kerala as Item No. 55. It is evident from the impugned common order passed in first appeals that certificates were produced before the lower authorities. Those certificates were not found to be sufficient for tax exemption by the lower authorities as the appellant was engaged in the manufacture of bricks of clay which is covered by Entry No. 18 of Third Schedule. It was found that the commodity is not covered by Item No.19 of



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-37-

Entry 55 in Ist Schedule. We find this distinction too technical. Such an interpretation/distinction may not serve the purpose of encouraging the growth of small scale Industrial/manufacturing units engaged in manufacture of khadi and village products for which Entry 55 was made and Incorporated in the schedule of exempted goods. Certificates of the khadi and Village Industries Board, which is a State subsidiary, were issued for granting tax exemption to the unit for manufacture of bricks of clay under entry 55 of Ist Schedule. In this context, decision cited supra is relevant in the case covered by the ruling, the unit was purchasing Palm oil in bulk and packing it in small packages for retail sale and it was recognised as a small-scale industrial unit. It claimed exemption as per a Government Order issued under Section 19 (3) of Pondicherry General Sales Tax Act, whereby a tax holiday of five years (the period was extended from time to time) was granted for small-scale industrial units which were engaged in the manufacture of goods. Relying upon an earlier decision [VadiLal Chemicals Case



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-38-

((2005) 6 SCC 292)], it was held that though the process was not exactly manufacture a liberal view of the government order would have to be taken. We are extracting the Quote from Vadilal Chemicals Case contained in the decision here for easy reference: 'In this case the State Sales Tax Act contains no provision relating to 'manufacture'. The concept only finds place in the 1993 G.O. issued by the Department of Commerce and industries. It appears from the context of the other provisions of the 1993 G.O. That the word 'manufacture' has been used to exclude dealers who merely purchased the goods and resold the same on retail price. What the State Government wanted was investment and industrial activity. It is in this background that the 1993 G.O. must be interpreted... The exemption was granted in terms of 1993 G.O. the thrust of which was to increase the Industrial development in the State'.

34. The learned Tribunal in these cases, however, has differed from the view afore,



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-39-

holding that the article manufactured by the petitioner - namely, 'earthen roofing tiles' - associate most proximally to 'Kiln-burnt flooring, roofing and earthen tiles', available in Entry No.18 of the Third Schedule of the 'KVAT Act'.

35. We are afraid that this opinion wholly militates against and disregards the pivotal purpose for which Entry No.55 of the First Schedule of the 'KVAT Act' has been brought into force.

36. We are fortified in our opinion by the tenor with which the word 'pottery' has been defined by the Hon'ble Supreme Court in several cases, one such being, *South Gujarat Roofing Tiles Manufacturers Association v. State of Gujarat* [1976 (10) TMI 147 (SC)]. The Hon'ble Court has declared therein that, in a general



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-40-

semantic sense, "*'pottery' is an expression of a very wide import, embracing all objects made of clay and hardened by heat.*" (sic)

37. In *Sivaya Gramodyog Sansthan v. Commissioner of Sales Tax, U.P., Lucknow* [2003 (12) TMI 620], the Hon'ble Allahabad High Court, delved into the operational and semantic meaning of the word 'pottery'; and said, in paragraph three of it, in the manner below:

3. Cottage pottery industry;....."

Hindi version of the notification, at serial No. 3 of the Schedule reads as "Mitti Ki Vastuye" (Potteries Ka Kutil Udyog). The learned counsel for the applicant contended that the brick is pottery item. The pottery covers item which are made of clay and fired, therefore, bricks being a pottery item made of clay and firing, falls under "pottery". He relied upon the Dictionary meaning of word "pottery".



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-41-

It is relevant to consider the Dictionary meaning of word "pottery".

In Encyclopedia Americana. Vol. 22 page 471 defines the pottery as follows:

"In the broad sense, consists of objects formed from plastic clay and fired for durability. It includes vessels, sculpture, brick and tile made of soft, low fired earthenware or hard, high fired stone ware or porcelain. All covered under the traditional term 'ceramics'. In the strict sense, 'pottery' refers only to vessels of earthenware.

It does not include such products of modern Industrial ceramics as high fired clay structural materials or objects of glass, enamel, cement or plaster."

The Concise Oxford Dictionary defines the word "pottery" as follows:

1.. Vessels, etc., made of fired



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-42-

clay. 2. a potter's work. 3. A potter's workshop of the potteries a district in North Staffordshire, where the English pottery industry is centred.

The Webster's Dictionary defines as under:

(1) a factory where potter's ware is made. (2) The manufacturing of earthenware or porcelain. (3) The clayware moulded and hardened. The Oxford Encyclopedic Dictionary defines:

Earthenware (sometimes distinguished from porcelain); potter's work or workshop; the potteries, district in N. Staffordshire, Chief Centre of English Pottery Industry.

The New Webster's Dictionary defines:

Ware made by shaping moist clay and then hardening it with intense heat: the business or art of a potter, a place where earthen vessels are manufactured.



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-43-

The Webster's third New International Dictionary defines:

Clayware, earthenware as distinguished on the one hand from porcelain and stoneware and on the other from brick and tile.

11. In the case of South Gujarat Roofing Tiles Manufacturers Association v. State of Gujarat AIR 1977 SC 90 the honourable Supreme Court has observed as follows:

"Pottery is an expression of a very wide import, embracing all objects made of clay and hardened by heat."

The aforesaid notification of 1979 has been amended by Notification No. **ST-2-7037/X-7(23)/83-U.P.Act-XV-48-order-85**, dated January 31, 1985.

The said notification reads as follows:

"In exercise of the powers under clause (b) of section 4 of the Uttar Pradesh Sales Tax Act, 1948 (U.P. Act No. XV of 1948), read with section 21 of the



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-44-

Uttar Pradesh General Clauses Act, 1904 (U.P. Act No. 1 of 1904), and in supersession of all previous notifications issued under the aforesaid clause, the Governor is pleased to exempt, with effect from February 1, 1985 the sale or purchase of the goods mentioned in column 2 of the Schedule hereunder by the persons or the class of persons mentioned therein, from tax under the said Act of 1948, subject to the conditions, if any, specified in column 3 thereof.

38. We have also examined the Oxford Dictionary, 10<sup>th</sup> edition, for the meaning of the word 'pottery', which is seen to be as under:

pottery n.(pl.-ies) pots, dishes, and other articles made of fired clay, the craft or profession of making such ware, a factory or workshop where such ware is made.

39. Ineluctably, therefore, the word 'pottery', particularly when it is used in the



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-45-

contextual ambit of Entry No.55 of the First Schedule of the 'KVAT Act'; and when it relates to Manufacturing Units governed, financed and controlled by the 'Boards' under the 'Khadi Act', accepts into its fold all articles 'made of clay and hardened by heat'.

40. Before we close, the irony in these cases needs to be stated. When the Government, through the statutory Khadi Boards, provides succour to the Manufacturing Units recognized by the latter; the KVAT Department - which is also under it, virtually attempts to negate it by imposing a larger impost of tax. A classic case of one hand giving; and the other hand taking it away!

41. Axiomatically, we cannot find favour with the subsequent orders issued by the learned Tribunal in the rectification and review



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-46-

proceedings.

In summation, we allow these Revisions and set aside all the impugned orders of the learned Tribunal; thus declaring the petitioner to be entitled to the benefit of exemption from tax, under Entry No.55 of the First Schedule of the 'KVAT Act', qua 'earthen roofing tiles', as certified by the 'Khadhi Board' - bringing them under the classificational entry of 'pottery'.

Sd/-

DEVAN RAMACHANDRAN

JUDGE

Sd/-

BASANT BALAJI

JUDGE

akv



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-47-

APPENDIX OF OT.REV NO. 30 OF 2025

PETITIONER ANNEXURES

- ANNEXURE A TRUE COPY OF THE CERTIFICATE DATED 27.01.2014.
- ANNEXURE B TRUE COPY OF THE CST ASSESSMENT ORDER FOR ASSESSMENT PERIOD 2008-09 ISSUED BY THE COMMERCIAL TAX OFFICER, CHALAKKUDY., DATED 14.07.2014.
- ANNEXURE C TRUE COPY OF THE COMMON ORDER OF THE FIRST APPELLATE AUTHORITY'S ORDER DATED 15.06.2017 FOR A.YS 2008-09 TO 2013-14.
- ANNEXURE D TRUE COPY OF THE ORDER OF THE KERALA VALUE ADDED TAX ADDITIONAL APPELLATE TRIBUNAL, PALAKKAD, IN TA NO. 41/2015 AND CONNECTED CASES. DATED 30.09.2015
- ANNEXURE E TRUE COPY OF THE ORDER OF THE KVAT APPELLATE TRIBUNAL, ERNAKULAM IN T.A. (VAT) NO. 123/2018 DATED 24.07.2024.
- ANNEXURE F TRUE COPY OF THE ORDER IN RECTIFICATION PETITION NO.9/2024 IN T.A. (VAT) NO.123/2018 DATED 05.03.2025.



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-48-

APPENDIX OF OT.REV NO. 29 OF 2025

PETITIONER ANNEXURES

- ANNEXURE A TRUE COPY OF THE CERTIFICATE DATED 27.01.2014.
- ANNEXURE B TRUE COPY OF THE CST ASSESSMENT ORDER FOR ASSESSMENT PERIOD 2013-14 ISSUED BY THE COMMERCIAL TAX OFFICER, CHALAKKUDY., DATED 15.07.2024
- ANNEXURE C TRUE COPY OF THE COMMON ORDER OF THE FIRST APPELLATE AUTHORITY'S ORDER DATED 15.06.2017 FOR A.YS 2008-09 TO 2013-14.
- ANNEXURE D TRUE COPY OF THE ORDER OF THE KERALA VALUE ADDED TAX ADDITIONAL APPELLATE TRIBUNAL, PALAKKAD, IN TA NO. 41/2015 AND CONNECTED CASES. DATED 30.09.2015
- ANNEXURE E TRUE COPY OF THE ORDER OF THE KVAT APPELLATE TRIBUNAL, ERNAKULAM IN T.A. (VAT) NO. 128/2018 DATED 24.07.2024.
- ANNEXURE F CERTIFIED COPY OF THE ORDER IN RECTIFICATION PETITION NO.9/2024 TO 14/2024 DATED 05.03.2025.



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-49-

APPENDIX OF OT.REV NO. 32 OF 2025

PETITIONER ANNEXURES

- ANNEXURE A TRUE COPY OF THE CERTIFICATE DATED 27.01.2014.
- ANNEXURE B TRUE COPY OF THE CST ASSESSMENT ORDER FOR ASSESSMENT PERIOD 2010-11 ISSUED BY THE COMMERCIAL TAX OFFICER, CHALAKKUDY., DATED 14.07.2014
- ANNEXURE C TRUE COPY OF THE COMMON ORDER OF THE FIRST APPELLATE AUTHORITY'S ORDER DATED 15.06.2017 FOR A.YS 2008-09 TO 2013-14.
- ANNEXURE D TRUE COPY OF THE ORDER OF THE KERALA VALUE ADDED TAX ADDITIONAL APPELLATE TRIBUNAL, PALAKKAD, IN TA NO. 41/2015 AND CONNECTED CASES, DATED 30.09.2015
- ANNEXURE E TRUE COPY OF THE ORDER OF THE KVAT APPELLATE TRIBUNAL, ERNAKULAM IN T.A. (VAT) NO. 125/2018 DATED 24.07.2024.
- ANNEXURE F TRUE COPY OF THE ORDER IN RECTIFICATION PETITION NO.11/2024 IN T.A. (VAT) NO. 125/2018, DATED 05.03.2025 OF THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, ERNAKULAM



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-50-

APPENDIX OF OT.REV NO. 33 OF 2025

PETITIONER ANNEXURES

- ANNEXURE A TRUE COPY OF THE CERTIFICATE DATED 27.01.2014.
- ANNEXURE B TRUE COPY OF THE CST ASSESSMENT ORDER FOR ASSESSMENT PERIOD 2009-10 ISSUED BY THE COMMERCIAL TAX OFFICER, CHALAKKUDY, DATED 14.07.2014
- ANNEXURE C TRUE COPY OF THE COMMON ORDER OF THE FIRST APPELLATE AUTHORITY'S ORDER DATED 15.06.2017 FOR A.YS 2008-09 TO 2013-14.
- ANNEXURE D TRUE COPY OF THE ORDER OF THE KERALA VALUE ADDED TAX ADDITIONAL APPELLATE TRIBUNAL, PALAKKAD, IN TA NO. 41/2015 AND CONNECTED CASES., DATED 30.09.2015
- ANNEXURE E TRUE COPY OF THE ORDER OF THE KVAT APPELLATE TRIBUNAL, ERNAKULAM IN T.A. (VAT) NO. 124/2018 DATED 24.07.2024.
- ANNEXURE F TRUE COPY OF THE ORDER IN RECTIFICATION PETITION NO.9/2024 TO 14/2024 DATED 5.3.2025.



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-51-

APPENDIX OF OT.REV NO. 34 OF 2025

PETITIONER ANNEXURES

- ANNEXURE A TRUE COPY OF THE CERTIFICATE DATED 27.01.2014.
- ANNEXURE B TRUE COPY OF THE CST ASSESSMENT ORDER FOR ASSESSMENT PERIOD 2011-12 ISSUED BY THE COMMERCIAL TAX OFFICER, CHALAKKUDY, DATED 14.07.2014
- ANNEXURE C TRUE COPY OF THE COMMON ORDER OF THE FIRST APPELLATE AUTHORITY'S ORDER DATED 15.06.2017 FOR A.YS 2008-09 TO 2013-14.
- ANNEXURE D TRUE COPY OF THE ORDER OF THE KERALA VALUE ADDED TAX ADDITIONAL APPELLATE TRIBUNAL, PALAKKAD, IN TA NO. 41/2015 AND CONNECTED CASES, DATED 30.09.2015
- ANNEXURE E TRUE COPY OF THE ORDER OF THE KVAT APPELLATE TRIBUNAL, ERNAKULAM IN T.A. (VAT) NO. 126/2018 DATED 24.07.2024.
- ANNEXURE F TRUE COPY OF THE ORDER IN RECTIFICATION PETITION NO.12/2024 IN T.A.(VAT) NO.126/2018 OF THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, ERNAKULAM



2026:KER:22514

OT.Rev Nos.30/2025, 29/2025, 32/2025,  
33/2025, 34/2025 & 35/2025

-52-

APPENDIX OF OT.REV NO. 35 OF 2025

PETITIONER ANNEXURES

- ANNEXURE A TRUE COPY OF THE CERTIFICATE DATED 27.01.2014.
- ANNEXURE B TRUE COPY OF THE CST ASSESSMENT ORDER FOR ASSESSMENT PERIOD 2012-13 ISSUED BY THE COMMERCIAL TAX OFFICER, CHALAKKUDY, DATED 14.07.2014
- ANNEXURE C TRUE COPY OF THE COMMON ORDER OF THE FIRST APPELLATE AUTHORITY'S ORDER DATED 15.06.2017 FOR A.YS 2008-09 TO 2013-14.
- ANNEXURE D TRUE COPY OF THE ORDER OF THE KERALA VALUE ADDED TAX ADDITIONAL APPELLATE TRIBUNAL, PALAKKAD, IN TA NO. 41/2015 AND CONNECTED CASES, DATED 30.09.2015
- ANNEXURE E TRUE COPY OF THE ORDER OF THE KVAT APPELLATE TRIBUNAL, ERNAKULAM IN T.A. (VAT) NO. 127/2018 DATED 24.07.2024.
- ANNEXURE F TRUE COPY OF THE ORDER IN RECTIFICATION PETITION NO.13/2024 IN T.A.(VAT) NO.127/2018 OF KERALA VALUE ADDED TAX APPELLATE TRIBUNAL, ERNAKULAM