



2026:KER:81906

"C.R."

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS

MONDAY, THE 26<sup>TH</sup> DAY OF OCTOBER 2026 / 4TH KARTHIKA, 1948

WP(C) NO. 819 OF 2017

PETITIONER:

MOHAMMED RAFI,  
PROPRIETOR OF SHARAFIYA, CSI COMPLEX,  
BAKER JUNCTION, KOTTAYAM, PIN-686 001

BY ADVS.  
SHRI .K.N.SREEKUMARAN  
SMT.V.P.SEENA DEVI

RESPONDENTS:

- 1 STATE OF KERALA,  
REPRESENTED BY THE LAW SECRETARY,  
GOVERNMENT SECRETARIAT,  
THIRUVANANTHAPURAM.695001
- 2 INTELLIGENCE OFFICER,  
COMMERCIAL TAXES, SQUAD NO.I,  
KOTTAYAM, PIN-686001
- 3 DEPUTY COMMISSIONER,  
COMMERCIAL TAXES, CIVIL STATION,  
KOTTAYAM, PIN-686002

SMT. HARIMA HARIHARAN, SPECIAL GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
30.09.2026, ALONG WITH WP(C).1710/2017, 16785/2017, 24297/2017,  
24298/2017, 24326/2017, 28493/2017, 32515/2017, 33920/2017,  
9667/2018, 27634/2020 AND 12501/2023, THE COURT ON 26.10.2026  
DELIVERED THE FOLLOWING:



2026:KER:81906

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS

MONDAY, THE 26<sup>TH</sup> DAY OF OCTOBER 2026 / 4TH KARTHIKA, 1948

WP(C) NO. 1710 OF 2017

PETITIONER:

SOBHA LTD.,  
"ANUGRAHA", 30/48, SRIPURAM, PUNKUNNAM P.O., THRISSUR,  
REPRESENTED BY ITS AUTHORIZED SIGNATORY,  
SRI.V.G.VENUGOPAL.

BY ADVS.  
SHRI.S.ANIL KUMAR (TRIVANDRUM)  
SHRI.K.S.HARIHARAN NAIR

RESPONDENTS:

- 1 STATE OF KERALA,  
REPRESENTED BY THE LAW SECRETARY,  
GOVERNMENT SECRETARIAT,  
THIRUVANANTHAPURAM-695 001
- 2 THE ASST. COMMISSIONER WORKS CONTRACT,  
COMMERCIAL TAXES, TAX TOWERS, KARAMANA,  
THIRUVANANTHAPURAM-695 002.
- 3 THE DEPUTY COMMISSIONER APPEALS,  
COMMERCIAL TAXES, TAX TOWERS, KARAMANA,  
THIRUVANANTHAPURAM-695 002

SMT. HARIMA HARIHARAN, SPECIAL GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
30.09.2026, ALONG WITH WP(C).819/2017 AND CONNECTED CASES, THE  
COURT ON 26.10.2026 DELIVERED THE FOLLOWING:



2026:KER:81906

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS

MONDAY, THE 26<sup>TH</sup> DAY OF OCTOBER 2026 / 4TH KARTHIKA, 1948

WP(C) NO. 16785 OF 2017

PETITIONER:

M/S. HINDUSTAN COCA COLA BEVERAGES [P] LTD  
KANNIMARI POST, CHITTUR, PALAKKAD. REPRESENTED BY ITS  
AUTHORIZED SIGNATORY SRI. JAYANTI VENKATA JOGA RAO.

BY ADVS.  
SHRI. A. KUMAR (SR.)  
SHRI. P. J. ANILKUMAR  
SMT. G. MINI (1748)  
SHRI. P. S. SREE PRASAD

RESPONDENTS:

- 1 DEPUTY COMMISSIONER [APPEALS]  
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD -679502.
- 2 THE ASST. COMMISSIONER (ASSMT)  
SPECIAL CIRCLE, COMMERCIAL TAXES, PALAKKAD-679502.
- 3 THE INSPECTING ASSISTANT COMMISSIONER  
DEPT. OF COMMERCIAL TAXES, PALAKKAD-679502.

SMT. HARIMA HARIHARAN, SPECIAL GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
30.09.2026, ALONG WITH WP(C).819/2017 AND CONNECTED CASES, THE  
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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS

MONDAY, THE 26<sup>TH</sup> DAY OF OCTOBER 2026 / 4TH KARTHIKA, 1948

WP(C) NO. 24297 OF 2017

PETITIONER:

L.SATHEEK  
AKKAYILA, ERAVIPURAM P.O., KOLLAM.

BY ADV SMT.MEERA V.MENON

RESPONDENTS:

- 1 THE COMMERCIAL TAX OFFICER (WC) ,  
KOLLAM-691 001.
- 2 THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL  
KOTTAYAM-686 001, REPRESENTED BY ITS SECRETARY.
- 3 STATE OF KERALA  
REPRESENTED BY SECRETARY TO GOVERNMENT,  
TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM

SMT. HARIMA HARIHARAN, SPECIAL GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
30.09.2026, ALONG WITH WP(C).819/2017 AND CONNECTED CASES, THE  
COURT ON 26.10.2026 DELIVERED THE FOLLOWING:



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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS

MONDAY, THE 26<sup>TH</sup> DAY OF OCTOBER 2026 / 4TH KARTHIKA, 1948

WP(C) NO. 24298 OF 2017

PETITIONER:

M/S.LEKSHMAN & CO.  
AKKAYILA, ERAVIPURAM, KOLLAM,  
REPRESENTED BY ITS MANAGING DIRECTOR, L.SATHEEK.

BY ADV SMT.MEERA V.MENON

RESPONDENTS:

- 1 THE COMMERCIAL TAX OFFICER-II (WC) , KOLLAM  
PIN 691 001
- 2 THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL  
KOTTAYAM-686001, REPRESENTED BY ITS SECRETARY.
- 3 STATE OF KERALA  
REPRESENTED BY SECRETARY TO GOVERNMENT,  
TAXES DEPARTMENT, SECRETARIAT,  
THIRUVANANTHAPURAM-695 001.

SMT. HARIMA HARIHARAN, SPECIAL GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
30.09.2026, ALONG WITH WP(C).819/2017 AND CONNECTED CASES, THE  
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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS

MONDAY, THE 26<sup>TH</sup> DAY OF OCTOBER 2026 / 4TH KARTHIKA, 1948

WP(C) NO. 24326 OF 2017

PETITIONER:

M/S.FAR EAST TRADING ESTABLISHMENT  
K.P.ROAD, KAYAMKULAM, REPRESENTED BY ITS MANAGING  
PARTNER, ELCEY BABU.

BY ADV SMT.MEERA V.MENON

RESPONDENTS:

- 1 THE COMMERCIAL TAX OFFICER-I,  
KAYAMKULAM-690 502.
- 2 THE KERALA VALUE ADDED TAX APPELLATE TRIBUNAL  
KOTTAYAM-686001, REPRESENTED BY ITS SECRETARY.
- 3 STATE OF KERALA  
REPRESENTED BY SECRETARY TO GOVERNMENT,  
TAXES DEPARTMENT, SECRETARIAT,  
THIRUVANANTHAPURAM-695001.

SMT. HARIMA HARIHARAN, SPECIAL GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
30.09.2026, ALONG WITH WP(C).819/2017 AND CONNECTED CASES, THE  
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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS

MONDAY, THE 26<sup>TH</sup> DAY OF OCTOBER 2026 / 4TH KARTHIKA, 1948

WP(C) NO. 28493 OF 2017

PETITIONER:

MOHAMMED ALI K.V, PROPRIETOR,  
M/S. MALABAR BLUE METALS, CHOORAKODE,  
VALLAPUZHA, PALAKKAD.

BY ADVS.  
SHRI.N.MURALEEDHARAN NAIR  
SRI.S.JAFFERALI

RESPONDENTS:

- 1 STATE OF KERALA  
REPRESENTED BY THE LAW SECRETARY,  
GOVERNMENT SECRETARIAT,  
THIRUVANANTHAPURAM-695001.
- 2 KERALA VALUE ADDED TAX APPELLATE TRIBUNAL  
PALAKKAD-678004.

SMT. HARIMA HARIHARAN, SPECIAL GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
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COURT ON 26.10.2026 DELIVERED THE FOLLOWING:



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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS

MONDAY, THE 26<sup>TH</sup> DAY OF OCTOBER 2026 / 4TH KARTHIKA, 1948

WP(C) NO. 32515 OF 2017

PETITIONER:

M/S. SIVASAKTHI ENGINEERING AND FABRICATORS  
POOLAMPARA, WALAYAR P.O, PALAKKAD,  
REPRESENTED BY ITS MANAGING PARTNER,  
P. E. SUBRAMANIAN.

BY ADVS.  
SHRI.N.MURALEEDHARAN NAIR  
SRI.S.JAFFERALI

RESPONDENTS:

1 STATE OF KERALA  
REPRESENTED BY THE LAW SECRETARY,  
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001.

2 THE DEPUTY COMMISSIONER APPEALS  
COMMERCIAL TAXES, PALAKKAD-678001.

SMT. HARIMA HARIHARAN, SPECIAL GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
30.09.2026, ALONG WITH WP(C).819/2017 AND CONNECTED CASES, THE  
COURT ON 26.10.2026 DELIVERED THE FOLLOWING:



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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS

MONDAY, THE 26<sup>TH</sup> DAY OF OCTOBER 2026 / 4TH KARTHIKA, 1948

WP(C) NO. 33920 OF 2017

PETITIONER:

M/S.AAGAZ PROPERTIES PRIVATE LIMITED  
17/782, CALICUT, KOZHIKODE DISTRICT,  
REPRESENTED BY ITS MANAGING DIRECTOR  
SRI. ABDUL JABBAR P

BY ADVS.  
SHRI.N.MURALEEDHARAN NAIR  
SRI.S.JAFFERALI

RESPONDENTS:

- 1 STATE OF KERALA  
REPRESENTED BY THE LAW SECRETARY,  
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001.
- 2 THE DEPUTY COMMISSIONER APPEALS  
COMMERCIAL TAXES, PALAKKAD-678001.  
SMT. HARIMA HARIHARAN, SPECIAL GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
30.09.2026, ALONG WITH WP(C).819/2017 AND CONNECTED CASES, THE  
COURT ON 26.10.2026 DELIVERED THE FOLLOWING:



2026:KER:81906

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS

MONDAY, THE 26<sup>TH</sup> DAY OF OCTOBER 2026 / 4TH KARTHIKA, 1948

WP(C) NO. 9667 OF 2018

PETITIONER:

M/S. CHATHAMKULAM PROJECTS & DEVELOPERS PRIVATE  
LIMITED,  
CHATHAMKULAM CHAMBERS, NH 47, CHANDRANAGAR, PALAKKAD,  
REPRESENTED BY ITS MANAGING DIRECTOR SRI.SUMESH BABU.

BY ADVS.  
SHRI.N.MURALEEDHARAN NAIR  
SMT.K.HYMAVATHY

RESPONDENTS:

- 1 STATE OF KERALA,  
REPRESENTED BY THE LAW SECRETARY,  
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001.
- 2 KERALA VALUE ADDED TAX APPELLATE TRIBUNAL,  
PALAKKAD-678004.

SMT. HARIMA HARIHARAN, SPECIAL GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
30.09.2026, ALONG WITH WP(C).819/2017 AND CONNECTED CASES, THE  
COURT ON 26.10.2026 DELIVERED THE FOLLOWING:



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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS

MONDAY, THE 26<sup>TH</sup> DAY OF OCTOBER 2026 / 4TH KARTHIKA, 1948

WP(C) NO. 27634 OF 2020

PETITIONER:

SMT.TESSY ANTONY,  
M/S GIBY TRADERS,40/8638,  
T D ROAD, ERNAKULAM.

BY ADVS.  
SHRI.N.MURALEEDHARAN NAIR  
SRI.ANTONY JONES

RESPONDENTS:

- 1 STATE OF KERALA,  
REPRESENTED BY THE LAW SECRETARY,  
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001.
- 2 THE DEPUTY COMMISSIONER (APPEALS) III,  
KERALA STATE GOODS AND SERVICES TAX DEPARTMENT,  
ERNAKULAM, KOCHI-682015.

SMT. HARIMA HARIHARAN, SPECIAL GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
30.09.2026, ALONG WITH WP(C).819/2017 AND CONNECTED CASES, THE  
COURT ON 26.10.2026 DELIVERED THE FOLLOWING:



2026:KER:81906

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS

MONDAY, THE 26<sup>TH</sup> DAY OF OCTOBER 2026 / 4TH KARTHIKA, 1948

WP(C) NO. 12501 OF 2023

PETITIONER:

MANAPPURAM JEWELLERS LIMITED  
RITI JEWELLERY, VALAPPAD, THRISSUR, PIN - 680567.  
REPRESENTED BY ITS CHIEF FINANCIAL OFFICER,  
BASANTH BHASKAR.

BY ADVS.  
SHRI.RAHUL A.  
SHRI.S.ANIL KUMAR (TRIVANDRUM)  
SHRI.SABU C.J  
SRI.M.RAJAGOPAL  
SMT.APARNA ANIL

RESPONDENTS:

- 1 THE INTELLIGENCE OFFICER,  
INTELLIGENCE UNIT-I SGST DEPARTMENT, POOTHOLE,  
THRISSUR, PIN - 680004
- 2 THE JOINT COMMISSIONER (APPEALS)  
SGST DEPARTMENT, POOTHOLE, THRISSUR., PIN - 680 004  
  
SMT. HARIMA HARIHARAN, SPECIAL GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
30.09.2026, ALONG WITH WP(C).819/2017 AND CONNECTED CASES, THE  
COURT ON 26.10.2026 DELIVERED THE FOLLOWING:



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**“C.R.”**

**BECHU KURIAN THOMAS, J**

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**W.P.(C) Nos.819, 1710, 16785, 24297, 24298,  
24326, 28493, 32515, 33920 of 2017,  
9667 of 2018, 27634 of 2020  
&  
12501 of 2023**  
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**Dated this the 26<sup>th</sup> day of October, 2026**

**JUDGMENT**

The applicability of a notification dated 07.04.2016 issued by the Government, enhancing the levy of an additional court fee from 0.5% to 1% of the amount involved in the dispute, payable towards the Kerala Legal Benefit Fund, constituted under Section 76(2) of the Kerala Court Fees and Suits Valuation Act, 1959 (for short ‘the Act’), is the issue required to be considered in these writ petitions.

2. The petitioners were all assesseees under the Kerala Value Added Tax Act, 2003 (for short ‘KVAT Act’). They are facing proceedings initiated under the said Act which were pending before the appellate authorities or revisional authorities at the time of filing these writ petitions. The petitioners have been directed to pay



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additional court fee at the enhanced rate in respect of the appeals or revision petitions filed by them after the notification was issued. Hence they have approached this Court raising the challenge mentioned above.

3. The main contention urged by petitioners in all these writ petitions is that the additional court fee enhanced from 0.5% to 1% of the amount involved in dispute cannot apply to the assessment years prior to the date of the impugned notification. The petitioners' also assert that, this Court had in **Chackolas Spinning & Weaving Mills Ltd. v. State of Kerala** [2006 (1) KLT 989], observed that though the State was competent to levy additional court fee under Section 76(1) of the Act, the enhanced levy will not have any retrospective application and hence in the present instance also, the enhanced rate must apply only from the assessment year in which the notification was issued, i.e., 2016-17.

4. A counter affidavit has been filed by the first respondent in W.P.(C) No.1710 of 2017 contending that the additional court fee prescribed under section 76 of the Act has to be paid, even in respect of appeals preferred against the orders issued prior to the date of the notification. According to the respondent, the fee



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prescribed in section 76 of the Act is payable from the date of notification to all proceedings. Respondent has pleaded that the extended additional court fee will apply to appeals or revisions filed after the date of notification i.e., 07.04.2016. They have also contended that the amount collected as court fee is utilized for providing efficient legal services for the people of the State and for social security measures for the legal profession in the form of Advocates Welfare Fund and Advocates Clerk Welfare Fund and hence the levy ought not be interfered with.

5. Sri. A Kumar, the learned Senior Counsel, instructed by Smt. Mini, apart from Adv. Krishna, Adv. K .N Sreekumaran, Adv. S.Anil Kumar, Adv. N.Muraleedharan Nair and Adv. Rahul A., the learned counsel for the respective petitioners, submitted that the levy of enhanced court fee would amount to an impairment of the vested right of appeal of the petitioners. Relying upon the decisions in **State of Bombay v. Supreme General Films Exchange Ltd. and Another** [AIR 1960 SC 980], **Procurator, R.G. Diocese, Calicut v. State of Kerala** [2003 (1) KLT 618] as well as the judgment in **Ismail v. State of Kerala** [2005 KHC 1169], it was contended that the notification enhancing the fee cannot apply to the assessment



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periods before it was notified and can have application only from the assessment year when it was notified.

6. Adv. Harima Hariharan, the learned Government Pleader on the other hand, submitted that the enhanced court fee applies in all these cases, as the appeals or revision petitions were filed subsequent to the notification. Relying upon the decision in **K.Raveendranathan Nair and Another v. Commissioner of Income Tax and Others** [(2017) 9 SCC 355], it was contended that the relevant date for determining the court fee payable, would be the date on which the particular lis commenced. The learned Government Pleader argued that the order under challenge before the appellate or revisional authorities in relation to the petitioners were all issued after the date of notification and hence they are bound to pay the additional court at the enhanced rate. Even otherwise, it was contended that the levy was all along in existence and only the rates have been enhanced and therefore, the principle laid down in the decision in **Ismail** (supra) had no application.

7. The issue that requires to be considered is thus based on the notification dated 07.04.2016, which reads as below:



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GOVERNMENT OF KERALA  
**Law (G) Department**  
NOTIFICATION

G. O. (P) No. 5/2016/Law.

Dated, Thiruvananthapuram, 7th April, 2016

25th Meenam, 1191.

**“S.R.O. No. 315/2016.**-In exercise of the powers conferred by sub-section (1) of section 76 of the Kerala Court Fees and Suits Valuation Act, 1959 (10 of 1960) and in supersession of the notification issued under G. O. (P) No. 116/2002/Law dated 5<sup>th</sup> April, 2002 and published as S.R.O. No. 226/2002 in the Kerala Gazette Extraordinary No. 420 dated 5<sup>th</sup> April, 2002, the Government of Kerala hereby authorise the levy by the Civil Courts, the tribunals and appellate authorities constituted by or under any special or local law, an additional court fee in respect of each original suits, original petitions, original applications, appeals or revisions at the rate of 1% of the amount involved in the dispute, in cases where it is capable of valuation and in other cases at the rate of Rupees one hundred in each such case. The amount so collected shall be credited to the Kerala Legal Benefit Fund constituted under sub-section (2) of section 76 of the Kerala Court Fees and Suits Valuation Act, 1959.

The notification shall be deemed to have come into force on and from the 1<sup>st</sup> day of April, 2016.

By order of the Governor,  
(Name),  
Law Secretary.

**Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purport.)

As per sub-section (1) of section 76 of the Kerala Court Fees and Suits Valuation Act, 1959 as amended by the Kerala Finance Bill, 2016 the Government is empowered to levy additional court fee in



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respect of original petitions, original applications, appeals or revisions to tribunals or appellate authorities and original suits in Civil Courts, at a rate not exceeding one per cent of the amount in the dispute in cases where it is capable of valuation and in other cases at the rate not exceeding one hundred rupees for each original suit, original petition, original application, appeal or revision. The Government have decided to levy an additional court fee at the rate of 1% in respect of each original suits, original petitions, original applications, appeals or revisions of the amount involved in the dispute, in cases where it is capable of valuation and in other cases at the rate of Rupees one hundred in each such case.

The notification is intended to achieve the above object.”

### **BACKGROUND.**

8. Before referring to the legal issues raised, a brief reference to the background of the levy of additional court fee towards Legal Benefit Fund is necessary. From the year 1962, a provision for the constitution of a legal benefit fund by the Government has been in existence as per section 76 of the Act. The fund was intended to be collected through levy of additional court fee. Despite the existence of such a provision, the rules in that regard were framed by the Government under Section 76(4) of the Act only in the year 1991. Much later, in the year 2002, the Kerala Legal Benefit Fund Trust Committee was formed under Section 76(2) of the Act. Pursuant to its formation, a notification was issued directing collection of additional court fee at specified rates with effect from



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05.04.2002. Thus every appeal, or revision, filed before the Tribunals or Appellate/Revisional Authorities, other than in civil courts and criminal courts in the State, had to carry a stamp for the value of the additional court fee as prescribed in the Government Order S.R.O. No.225/2002.

9. Initially, the aforementioned levy was fixed at 0.5% of the amount involved in the dispute wherever it was capable of valuation or otherwise Rs.50/-. Though the limit fixed by statute was 1% of the amount involved in the dispute or Rs.100/-, as the case may be, the Government initially fixed it as 0.5% of the value of the dispute and in other cases at Rs.50/-.

10. When the aforesaid levy was introduced through notifications issued by the Government in 2002, challenges were raised including the constitutional validity of Section 76 of the Act. However, a learned Single Judge of this Court had, in **Ismail** (supra) upheld the validity of the provision and declared that the additional court fee liability is payable only for appeals or revisions filed in respect of any orders issued from the assessment year in which the notification was issued, i.e., 2002-03 onwards. Though the State



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Government challenged the said judgment, a Division Bench of this Court affirmed it in **Chackolas Spinning & Weaving Mills Ltd.** (supra).

11. In the meantime, the Kerala Legal Benefit Fund Trust Committee filed a writ appeal after obtaining leave, questioning the finding regarding the levy of additional court fee only from the year 2002-03 onwards, and contended that the said issue had not been considered by the Division Bench in **Chackolas Spinning & Weaving Mills Ltd.** (supra). The Division Bench in **Kerala Legal Benefit Fund Trustee Committee v. Cheeran Structurals (M/s.) and Others** [2012 (1) KLT 430] considered the legal implication of the levy and held, that the additional court fee payable towards legal benefit fund is payable at the rate prescribed under the Government Order, to every appeal or revision filed on or after 05.04.2002, irrespective of the assessment year to which it relates. The following observations are relevant:

“..... The learned counsel appearing for the appellants submitted that the above judgments are not directly on the point raised by the appellants i.e. appellants' entitlement to collect Legal Benefit Fund in the form of additional court - fee under S.76(1) read with the Notification issued by the government for any appeal or revision filed after 05/04/2002 (irrespective of) the assessment year to



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which the appeal or revision relates. We find force in the contention of the appellants because neither the Section nor the Government Orders provide for collection of Legal Benefit Fund by way of additional court-fee with reference to any assessment year. On the other hand, what is provided is levy and collection of Legal Benefit Fund for any appeal or revision filed before any statutory authority or Tribunal other than civil and Criminal Courts. Since levy is statutorily authorised, it is upto the Government while issuing the order to fix the effective date of levy and collection which in this case is the date of order i.e. 05/04/2002. So much so, going by the orders of the Government and the operative provisions of the statute, we feel every appeal or revision filed on or after 05/04/2002 irrespective of the assessment year to which it relates, Legal Benefit Fund in the form of additional court - fee is payable at the rates prescribed under the Government Orders. However, we notice that in the judgment of the Supreme Court cited above and relied on by the learned Single Judge which is in *State of Bombay v. Supreme General Films Exchange* it is held as follows:

"It is thus clear that in a long line of decisions approved by this Court and at least in one given by this Court, it has been held that an impairment of the right of appeal by putting a new restriction thereon or imposing a more onerous condition is not a matter of procedure only; it impairs or imperils a substantive right and an enactment which does so is not retrospective unless it says so expressly or by necessary intendment."

Going by the above decision of the Supreme Court, we feel the judgment of the learned Single Judge cannot be said to be erroneous or unsustainable even though it has in effect taken away the benefit to the appellants from the effective date given by the Government Orders. We, therefore, dismiss all the appeals filed by the appellants."

12. A similar issue, as was considered in the decisions in **Ismail (supra)**, **Chackolas Spinning & Weaving Mills Ltd. (supra)** and **Kerala Legal Benefit Fund Trustee Committee (supra)** has arisen again. The Government has, by the notification dated 07.04.2016, enhanced the rate of additional court fee from 0.5% to



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1% payable towards the Legal Benefit Fund. The question to be determined in the present batch of writ petitions is the date from which the enhanced rate of additional court fee becomes payable. Is it to be determined with reference to the assessment year in question or is it the date of the assessment order, or is it the date of coming into force of the notification? By the principles of judicial precedents, this Court could have followed the decisions of this Court mentioned in this paragraph. However, the very same principle of judicial precedent was canvassed by the learned Government Pleader by referring to the decision of the Supreme Court in **K.Raveendranathan Nair** (supra), to adopt a different view. Hence the following discussion is essential.

### **DISCUSSION.**

13. In **K.Raveendranathan Nair** (supra), the issue arose after the amendment of section 260A of the Income Tax Act, 1961 and court fee became payable for appeals and revisions under the Income Tax Act as per section 52A of the Act, introduced with effect from 06.03.2003. After referring to the decisions in **Hoosein Kasam Dada (India) Limited v. State of Madhya Pradesh and Others** [AIR



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1953 SC 221] and **Supreme General Films Exchange Ltd.** (supra), it was held that appeal provisions applicable in a tax matter for assesseees would be that existing as on the date of assessment and not that applicable during the assessment period, while for the revenue, it would be the one as on the date the disputed demand is negatived by the appellate authority. In coming to such a conclusion, the Court relied upon a Constitution Bench decision in **Hardeodas Jagannath v. State of Assam and Others** [AIR 1970 SC 724].

14. The earliest decision having a bearing is the Division Bench judgment in **Hoosein Kasam Dada (India) Limited** (supra), which held that, when a lis commences, all rights get crystallised and no clog upon a likely appeal can be put, unless the law was made retrospective, either expressly or by clear implication. The aforesaid decision was followed by the three Bench decision in **Supreme General Films Exchange Ltd.** (supra). In the said decision, the Supreme Court held, as noted earlier, that, an impairment of the right of appeal by putting a new restriction thereon or imposing a more onerous condition is not a matter of procedure, but it impairs or imperils a substantive right and an enactment which does so, is not



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retrospective, unless it says so expressly or by necessary intendment. The Constitution Bench decision in **Garikapati Veeraya v. N. Subbiah Choudhry and Others** [AIR 1957 SC 540] was also relied upon for the above proposition. It is also appropriate to observe that in another Constitution Bench judgment in **Vitthalbhai Naranbhai Patel v. Commissioner of Sales Tax, Madhya Pradesh** (AIR 1967 SC 344), the observations in **Hoosein Kasam Dada (India) Limited** (supra) was referred to and approved, though on facts, the Court could not identify whether the lis commenced prior to the amendment or not.

15. Thus, this Court is left with the predicament of deciding this lis, in the background of a cleavage of opinion discernible from the different decisions of the Supreme Court. A reading of the above referred decisions reveal that, the approval by the Constitution Bench in **Vitthalbhai Naranbhai Patel** (supra) of the principles laid down in **Hoosein Kasam Dada (India) Limited** (supra) was not noted by the subsequent Constitution Bench in **Hardeodas Jagannath** (supra).

16. While dealing with a situation where divergent views of Benches of co-equal strength are rendered by the Supreme Court,



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the options available with a High Court are: (i) if there are two irreconcilable decisions and the subsequent decision has not considered the earlier decision, the subsequent decision would be per incuriam, (ii) if the subsequent decision had noted, considered and explained the earlier decision, then the High Court must follow the subsequent decision, and (iii) if the earlier decision was noted in the subsequent decision but not explained, the High Court can reconcile the two conflicting decisions. In a recent decision in **IVECO Magirus Brandschutztechnik GMBH v. Nirmal Kishore Bhartiya and Another** [(2024) 2 SCC 86], it has been observed as follows:

".....In such a scenario, when there are decisions of this Court not expressing views in sync with each other, the first course to be adopted is to ascertain which is the decision that has been rendered by a larger Bench. Obviously, inter se decisions of this Court, a decision of a Constitution Bench would be binding on the Benches of lesser strength. None of the decisions that we have considered is rendered by a Constitution Bench. However, a sole judgment rendered by a Bench of 4 (four) Hon'ble Judges and 3 (three) decisions rendered by the Benches comprised of 3 (three) Hon'ble Judges are there, which call for deference. Ordinarily, the decision of a larger Bench has to be preferred unless of course a Bench of lesser strength doubts an earlier view, formulates the point for answer and refers the matter for further consideration by a larger Bench in accordance with law. If, however, the decisions taking divergent views are rendered by Benches of co-equal strength, the next course to be adopted is to attempt to reconcile the views that appear to be divergent and to explain those contrary decisions by assuming, to the extent possible, that they applied to different facts. The other course available is to look at whether the previous decision has been noticed, considered and explained in the subsequent



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decision; if not, the earlier decision continues to remain binding whereas if the answer is in the affirmative, the subsequent decision becomes the binding decision. We add a caveat that if the subsequent Bench, instead of deciding the matter before it finally upon consideration of the decision of the earlier Bench, formulates the point of difference and makes a reference for a decision by a larger Bench, it is the former decision that continues to govern the field so long the larger Bench does not decide the reference." (emphasis supplied).

17. In view of the above principle, it needs no reiteration that when a previous decision has not been noticed or considered, the earlier decision continues to remain binding. Hence, the prior Constitution Bench judgment in **Vitthalbhai Naranbhai Patel** (supra) approving the principles laid down in **Hoosein Kasam Dada (India) Limited** (supra) remains binding. Viewed in the above perspective, the enhanced court fee is applicable only to the cases where lis commenced after the effective date of notification i.e. 01.04.2016.

18. The above conclusion leads to the question regarding when the lis commenced in each of these cases. To appreciate the said question, the following observations in **Hoosein Kasam Dada (India) Limited** (supra) is relevant:

"32.....Whenever there is a proposition by one party and an opposition to that proposition by another a "lis" arises. It may be conceded, though not deciding it, that when the assessee files his return a "lis" may not immediately arise, for under Section



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11(1) the authority may accept the return as correct and complete. But if the authority is not satisfied as to the correctness of the return and calls for evidence, surely a controversy arises involving a proposition by the assessee and an opposition by the State. The circumstance that the authority who raises the dispute is himself the judge can make no difference for the authority raises the dispute in the interest of the State and in so acting only represents the State.

33. It will appear from the dates given above that in this case the “lis” in the sense explained above arose before the date of amendment of the session. Further, even if the “lis” is to be taken as arising only on the date of assessment, there was a possibility of such a “lis” arising as soon as proceedings started with the filing of the return or, at any rate, when the authority call for evidence and started the hearing and the right of appeal must be taken to have been in existence even at those dates. For the purposes of the accrual of the right of appeal the critical and relevant date is the date of initiation of proceedings and not the decision itself.” (emphasis supplied)

19. Thus, the lis, in matters of taxation, commences when the taxing authority being not satisfied with the correctness of the return filed by the assessee, calls for materials or evidence to justify the claim of the assessee. If a notice has been issued by the assessing officer pursuant to the return filed by the assessee, a lis can be held to have commenced and the right of appeal, including the obligation



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to pay the court fee in the appeal, as existing on that date when the lis commenced, becomes vested right. Such a right can be taken away only by an express stipulation or by necessary intendment. A reading of the notification extracted in this judgement, does not indicate any retrospective stipulation either expressly or by necessary intendment and the notification came into effect from 01.04.2016. Hence for all appeals or revision petitions filed where the lis commenced after 01.04.2016, the enhanced rate of court fee is payable.

20. In view of the above legal propositions, each of the individual cases in this batch of writ petitions are dealt with, as below:

W.P.(C) No. 819/2017

The assessment relates to the year 2015-16. The petitioner has challenged an order of penalty dated 20.09.2016 before the Deputy Commissioner, Kottayam. The notice under section 67 of KVAT Act was issued on 07.07.2016. Hence the lis commenced after the notification and the petitioner is liable to pay the enhanced rate of court fee.



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W.P.(C) No. 1710/2017

The petitioner has challenged Ext.P3 assessment order dated 20.05.2016, before the Deputy Commissioner (Appeals), Thiruvananthapuram. The assessment relates to the year 2013-14 and the pre-assessment notice was issued, as evident from Ext.P3 assessment order, on 12.11.2015. Hence the lis commenced before the notification, and the petitioner is not liable to pay the enhanced rate of court fee.

W.P.(C) No. 16785/2017

The petitioner has challenged Ext.P1 assessment order dated 29.11.2016, relating to the year 2012-13 by filing Ext.P2 appeal before the Deputy Commissioner (Appeals). The pre-assessment notice was issued, as evident from Ext.P1 assessment order, on 26.10.2015. Hence the lis commenced before the notification and the petitioner is liable to pay the enhanced rate of court fee.



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W.P.(C) No. 24297/2017

The petitioner has challenged Ext.P1 assessment order dated 02.05.2014 relating to the year 2010-11 by filing an appeal before the Deputy Commissioner (Appeals), Kollam. The Appellate Authority allowed the appeal in part. Aggrieved by the extent to which the appeal was rejected, the petitioner preferred a second appeal before the Appellate Tribunal. Since Ext.P1 assessment order was issued on 02.05.2014, the lis commenced before the notification, and the petitioner is not liable to pay the enhanced rate of court fee.

W.P.(C) No. 24298/2017

The petitioner has challenged an assessment order dated 16.07.2013 relating to the year 2010-11 by filing an appeal before the Deputy Commissioner (Appeals), Kollam. The Appellate Authority allowed the appeal in part. Aggrieved by the extent to which the appeal was rejected, the petitioner preferred a second appeal before the Appellate Tribunal. Since Ext.P1 assessment order was issued on 16.07.2013, the lis commenced before the notification and the petitioner is not liable to pay the enhanced rate of court fee.



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W.P.(C) No. 24326/2017

The petitioner had challenged an assessment order dated 20-03-2014 relating to the year 2008-09 by filing an appeal before the Deputy Commissioner (Appeals), Kollam. The Appellate Authority dismissed the appeal. Challenging the dismissal of the appeal, petitioner preferred a second appeal before the Appellate Tribunal. Since Ext.P1 assessment order was issued on 20.03.2014, the lis commenced before the notification and hence the petitioner is not liable to pay the enhanced rate of court fee.

W.P.(C) No. 28493/2017

Though the issue pending before the Appellate Tribunal relates to the assessment year 2009-10 to 2013-14, nowhere in the writ petition is there any pleading to indicate the date of assessment order or the date of pre-assessment notice. In the absence of any material to indicate the date of commencement of lis, it is for the Appellate Tribunal before whom the appeals were filed, to identify such a date and also as to whether petitioner is required to pay the enhanced rate of court fee.



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W.P.(C) No. 32515/2017

Though the issue pending before the Deputy Commissioner (Appeals), Palakkad relates to the assessment year 2009-10 to 2013-14, there is no pleading or any material to indicate the date of assessment order or the date of pre-assessment notice. In the absence of any material to indicate the date of commencement of lis, it is for the Appellate Authority before whom the appeal was filed, to identify such dates and also as to whether petitioner is required to pay the enhanced rate of court fee.

W.P.(C) No. 33920/2017

Though the issue pending before the Deputy Commissioner (Appeals), Palakkad relates to the assessment year 2012-13 to 2014-2015, there is no pleading or any material to indicate the date of assessment orders or the date of pre-assessment notices. In the absence of any material to indicate the date of commencement of lis, it is for the Appellate Authority before whom the appeals were filed, to identify such a date and also as to whether petitioner is required to pay the enhanced rate of court fee.



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W.P.(C) No. 9667/2018

Though the issue relates to the assessment years 2009-10 to 2012-13, appeals were filed before the Appellate Tribunal. There is no pleading or any material to indicate the date of assessment orders or the date of pre-assessment notices. In the absence of any material to indicate the date of commencement of lis, it is for the Appellate Tribunal before whom the appeals were filed, to identify such a date and also as to whether petitioner is required to pay the enhanced rate of court fee.

W.P.(C) No. 27634/2020

The issue pending before the Deputy Commissioner (Appeals), Ernakulam relates to the assessment year 2012-13. However, there is no pleading or any material to indicate the date of assessment order or the date of pre-assessment notice. In the absence of any material to indicate the date of commencement of lis, it for the Appellate Authority before whom the appeal was filed, to identify such a date and also as to whether petitioner is required to pay the enhanced rate of court fee.



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W.P.(C) No. 12501/2023

A penalty order relating to the assessment year 2014-15 is the subject matter of appeal before the Joint Commissioner (Appeals), Thrissur. Though a shop inspection was conducted on 23.03.2015, the books of account were called for only on 20.08.2018. Hence, the lis commenced after the date of notification and the petitioner is required to pay the enhanced rate of court fee.

Accordingly the writ petitions are disposed of as above.

Sd/-

**BECHU KURIAN THOMAS  
JUDGE**

SMF



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APPENDIX OF WP(C) NO. 819 OF 2017

PETITIONER EXHIBITS

|                |                                                                                                                    |
|----------------|--------------------------------------------------------------------------------------------------------------------|
| EXHIBIT P1     | TRUE COPY OF S.R.O. NO.315/2016 DATED 7.4.2016 ISSUED BY THE GOVERNMENT OF KERALA.                                 |
| EXHIBIT P2     | TRUE COPY OF SRO 226/2002 DATED 5.4.2002 ISSUED BY THE GOVERNMENT OF KERALA.                                       |
| EXHIBIT P3     | TRUE COPY OF THE PENALTY ORDER BEARING NO.ISK I CR-09/206-17 DATED 20.9.2016 ISSUED BY THE 2ND RESPONDENT.         |
| EXHIBIT P4     | TRUE COPY OF THE REVISION PETITION FILED AGAINST EXHIBIT P3 BEFORE THE 3RD RESPONDENT ON 22.11.2016.               |
| EXHIBIT P4 (A) | TRUE COPY OF THE APPLICATION FOR CONDONATION OF DELAY FILED IN EXHIBIT P4 BEFORE THE 3RD RESPONDENT ON 22.11.2016. |
| EXHIBIT P4 (B) | TRUE COPY OF THE APPLICATION FOR STAY FILED IN EXHIBIT P4 BEFORE THE 3RD RESPONDENT ON 22.11.2016.                 |
| EXHIBIT P4 (C) | TRUE COPY OF THE APPLICATION FOR EARLY HEARING FILED IN EXHIBIT P4 BEFORE THE 3RD RESPONDENT ON 22.11.2016.        |
| EXHIBIT P5     | TRUE COPY OF THE NOTICE NO.RP 83 & 84/16-17 DATED 24.12.2016 ISSUED BY THE 3RD RESPONDENT.                         |
| EXHIBIT P6     | TRUE COPY OF THE REPLY DATED 4.1.2017 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.                           |
| EXHIBIT P7     | TRUE COPY OF THE REJECTION LETTER NO.RP 83/16-17 DATED 4.1.2017 ISSUED BY THE 3RD RESPONDENT.                      |



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APPENDIX OF WP(C) NO. 1710 OF 2017

PETITIONER EXHIBITS

- EXHIBIT P1. TRUE COPY OF S.R.O.NO.315/2016 DATED 07.04.2016 ISSUED BY THE GOVERNMENT OF KERALA.
- EXHIBIT P2. TRUE COPY OF SRO 226/2002 DATED 05.04.2002 ISSUED BY THE GOVERNMENT OF KERALA.
- EXHIBIT P3. TRUE COPY OF THE ASSESSMENT ORDER DATED 20.05.2016 ISSUED BY THE 2ND RESPONDENT FOR THE YEAR 2013-14.
- EXHIBIT P4. TRUE COPY OF THE APPEAL FILED AGAINST EXT.P3 BEFORE THE 3RD RESPONDENT.
- EXHIBIT P4 (A) . TRUE COPY OF THE APPLICATION FOR STAY FILED IN EXT.P4 APPEAL.
- EXHIBIT P4 (B) . TRUE COPY OF THE APPLICATION FOR EARLY HEARING OF APPEAL FILED IN EXT.P4 APPEAL.
- EXHIBIT P5. TRUE COPY OF THE NOTICE DATED 24.10.2016 ISSUED BY THE 3RD RESPONDENT.

RESPONDENTS EXHIBIT

- EXHIBIT R1 (A) A TRUE COPY OF G.O.(P) NO.9/2016/LAW (S.R.O) NO.578/2016) DATED 29.08.2016.



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APPENDIX OF WP(C) NO. 16785 OF 2017

PETITIONER EXHIBITS

|            |                                                                                          |
|------------|------------------------------------------------------------------------------------------|
| EXHIBIT P1 | TRUE COPY OF THE ASSESSMENT ORDER FOR<br>THE ASSESSMENT YEAR 2012-13 DATED<br>29/11/2016 |
| EXHIBIT P2 | TRUE COPY OF THE MEMORANDUM OF APPEAL<br>DATED 17.3.2017                                 |
| EXHIBIT P3 | A COPY OF THE ACKNOWLEDGMNET OF<br>EVIDENCING PAYMENT OF 20% TAX AMOUNT                  |
| EXHIBIT P4 | TRUE COPY OF THE NOTIFICATION SRO 315 OF<br>2016 DATED 7/4/2016.                         |



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APPENDIX OF WP(C) NO. 24297 OF 2017

PETITIONER EXHIBITS

- |            |                                                                                                    |
|------------|----------------------------------------------------------------------------------------------------|
| EXHIBIT P1 | COPY OF ASSESSMENT ORDER ISSUED BY THE<br>1ST RESPONDENT FOR THE YEAR 2010-11<br>DATED 02.05.2014. |
| EXHIBIT P2 | COPY OF ORDER ISSUED BY THE<br>DY.COMMISSIONER (APPEALS), KOLLAM DATED<br>15.11.2016.              |
| EXHIBIT P3 | COPY OF APPEAL FILED BY THE PETITIONER<br>BEFORE THE 2ND RESPONDENT DATED<br>16.02.2017.           |
| EXHIBIT P4 | COPY OF DEFECT NOTICE ISSUED BY THE 2ND<br>RESPONDENT DATED 18.06.2017.                            |
| EXHIBIT P5 | COPY OF NOTIFICATION SRO 315/16 ISSUED<br>BY THE 3RD RESPONDENT DATED 07.04.2016.                  |



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APPENDIX OF WP(C) NO. 24298 OF 2017

PETITIONER EXHIBITS

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|------------|----------------------------------------------------------------------------------------------|
| EXHIBIT P1 | COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2010-11 DATED 16.07.2013. |
| EXHIBIT P2 | COPY OF ORDER ISSUED BY THE DY. COMMISSIONER (APPEALS), KOLLAM DATED 18.08.2016.             |
| EXHIBIT P3 | COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 22.12.2016.           |
| EXHIBIT P4 | COPY OF DEFECT NOTICE ISSUED BY THE 2ND RESPONDENT DATED 07.01.2017.                         |
| Exhibit P5 | COPY OF NOTIFICATION SRO 315/16 ISSUED BY THE 3RD RESPONDENT DATED 07.04.2016.               |



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APPENDIX OF WP(C) NO. 24326 OF 2017

**PETITIONER EXHIBITS**

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|------------|----------------------------------------------------------------------------------------------|
| EXHIBIT P1 | COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2008-09 DATED 20-03-2014. |
| EXHIBIT P2 | COPY OF ORDER ISSUED BY THE DY.COMMISSIONER (APPEALS), KOLLAM DATED 09-11-2016.              |
| EXHIBIT P3 | COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 24-01-2017.           |
| EXHIBIT P4 | COPY OF DEFECT NOTICE ISSUED BY THE 2ND RESPONDENT DATED 03-03-2017.                         |
| EXHIBIT P5 | COPY OF NOTIFICATION SRO 315/16 ISSUED BY THE 3RD RESPONDENT DATED 07-04-2016.               |
| EXHIBIT P6 | COPY OF JUDGMENT IN WP(C)NO.39633/16 OF THIS HON'BLE COURT DATED 30-03-2017.                 |
| EXHIBIT P7 | COPY OF JUDGMENT IN O.P.(TAX)NO.2/17 OF THIS HON'BLE COURT DATED 13-06-2017                  |



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APPENDIX OF WP(C) NO. 28493 OF 2017

PETITIONER EXHIBITS

- EXHIBIT P1: TRUE COPY OF S.R.O NO.315/2016 DATED 7.4.2016 ISSUED BY THE GOVERNMENT OF KERALA.
- EXHIBIT P2: TRUE COPY OF S.R.O. NO. 226/2002 DATED 5.4.2002 ISSUED BY THE GOVERNMENT OF KERALA.
- EXHIBIT P3: TRUE COPY OF THE DEFECT NOTICE IN T.A (VAT)NO.174/2017
- EXHIBIT P4: TRUE COPY OF THE DEFECT NOTICE IN T.A (VAT) NO.175/2017 DATED 9.8.2017.
- EXHIBIT P5: TRUE COPY OF THE DEFECT NOTICE IN T.A (VAT) NO.176/2017 DATED 9.8.2017.
- EXHIBIT P6: TRUE COPY OF THE DEFECT NOTICE IN T.A (VAT) NO.177/2017 DATED 9.8.2017.
- EXHIBIT P7: TRUE COPY OF THE DEFECT NOTICE IN T.A (VAT) NO.178/2017 DATED 9.8.2017.



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APPENDIX OF WP(C) NO. 32515 OF 2017

**PETITIONER EXHIBITS**

- |                   |                                                                                             |
|-------------------|---------------------------------------------------------------------------------------------|
| <b>EXHIBIT P1</b> | <b>TRUE COPY OF S.R.O NO. 315/2016 DATED 07.04.2016 ISSUED BY THE GOVERNMENT OF KERALA.</b> |
| <b>EXHIBIT P2</b> | <b>TRUE COPY OF S.R.O. NO.226/2002 DATED 05.04.2002 ISSUED BY THE GOVERNMENT OF KERALA.</b> |
| <b>EXHIBIT P3</b> | <b>TRUE COPY OF THE DEFECT NOTICE IN KVATA NO.324/2017 DATED 14.09.2017.</b>                |



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APPENDIX OF WP(C) NO. 33920 OF 2017

**PETITIONER EXHIBITS**

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|-------------------|-------------------------------------------------------------------------------------------------|
| <b>EXHIBIT P1</b> | <b>TRUE COPY OF S.R.O.NO.315/2016 DATED<br/>7/4/2016 ISSUED BY THE GOVERNMENT OF<br/>KERALA</b> |
| <b>EXHIBIT P2</b> | <b>TRUE COPY OF S.R.O.NO.226/2002 DATED<br/>5/4/2002 ISSUED BY THE GOVERNMENT OF<br/>KERALA</b> |
| <b>EXHIBIT P3</b> | <b>TRUE COPY OF THE DEFECT NOTICE IN KVATA.<br/>NOS.616, 615 &amp; 614/2017 DATED 19/9/2017</b> |



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APPENDIX OF WP(C) NO. 9667 OF 2018

**PETITIONER EXHIBITS**

- EXHIBIT-P1:** TRUE COPY OF S.R.O.NO.315/2016 DATED 07.04.2016 ISSUED BY THE GOVERNMENT OF KERALA.
- EXHIBIT-P2:** TRUE COPY OF S.R.O.NO.226/2002 DATED 05.04.2002 ISSUED BY THE GOVERNMENT OF KERALA.
- EXHIBIT-P3:** TRUE COPY OF THE DEFECT NOTICE IN T.A. (VAT) NO.39/2018 DATED 08.02.2018.
- EXHIBIT-P4:** TRUE COPY OF THE DEFECT NOTICE IN T.A. (VAT) NO.40/2018 DATED 08.02.2018.
- EXHIBIT-P5:** TRUE COPY OF THE DEFECT NOTICE IN T.A. (VAT) NO.41/2018 DATED 08.02.2018
- EXHIBIT-P6:** TRUE COPY OF THE DEFECT NOTICE IN T.A. (VAT) NO.42/2018 DATED 08.02.2018.

**RESPONDENT EXHIBITS**

- EXHIBIT R1** A TRUE COPY OF G.O(P) NO. 9/2016/LAW (S.R.ON.578/2016) DATED 29.08.2016.



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APPENDIX OF WP(C) NO. 27634 OF 2020

PETITIONER EXHIBITS

|            |                                                                                   |
|------------|-----------------------------------------------------------------------------------|
| EXHIBIT P1 | TRUE COPY OF SRO NO.315/2016 DATED 07.04.2016 ISSUED BY THE GOVERNMENT OF KERALA. |
| EXHIBIT P2 | TRUE COPY OF SRO NO.226/2002 DATED 05.04.2002 ISSUED BY THE GOVERNMENT OF KERALA. |
| EXHIBIT P3 | TRUE COPY OF THE NOTICE DATED 04.12.2020 ISSUED BY THE 2ND RESPONDENT.            |
| EXHIBIT P4 | TRUE COPY OF THE INTERIM ORDER IN WPC NO.19457/2020 DATED 22.09.2020.             |



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APPENDIX OF WP(C) NO. 12501 OF 2023

PETITIONER EXHIBITS

|               |                                                                                                                                                                                                   |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Exhibit P1    | TRUE COPY OF S.R.O. NO. 315/2016 DATED 07-04-2016 ISSUED BY THE GOVERNMENT OF KERALA                                                                                                              |
| Exhibit2      | A COPY OF THE RELEVANT EXTRACT FROM SRO 226/2002 DATED 05-04-2002 NOTIFICATION, AS EXTRACTED IN THE JUDGMENT IN ISMAIL VS. STATE OF KERALA [(2006) 144 STC 476 (KER)] OF THIS HON'BLE HIGH COURT. |
| Exhibit P3    | TRUE COPY OF PENALTY ORDER DATED 10-02-2023 ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2014-15.                                                                                                    |
| Exhibit P4    | TRUE COPY OF THE APPEAL FILED BY THE PETITIONER AGAINST EXT-P3 BEFORE THE 2ND RESPONDENT.                                                                                                         |
| Exhibit P5    | TRUE COPY OF INTERIM ORDER DATED 17-01-2017 OF THIS HON'BLE COURT IN W.P.(C) NO.1710 OF 2017.                                                                                                     |
| Exhibit P6    | TRUE COPY OF THE JUDGMENT DATED 13-06-2017 OF THIS HON'BLE COURT IN O.P.(TAX) NO.2 OF 2017.                                                                                                       |
| Exhibit P7    | TRUE COPY OF THE JUDGMENT DATED 23-09-2021 OF THIS HON'BLE COURT IN W.P. (C) NO. 19732 OF 2021.                                                                                                   |
| Exhibit P7(a) | TRUE COPY OF THE JUDGMENT DATED 23-09-2021 OF THIS HON'BLE COURT IN W.P. (C) NO. 19740 OF 2021.                                                                                                   |
| Exhibit P8    | TRUE COPY OF THE SECURITY BOND DATED 28-02-2023 FILED BEFORE THE 1ST RESPONDENT.                                                                                                                  |
| Exhibit P9    | TRUE COPY OF THE LETTER DATED 30-03-2023 ISSUED BY THE 1ST RESPONDENT.                                                                                                                            |
| Exhibit P10   | TRUE COPY OF THE NOTICE DATED 08-03-2023 ISSUED BY THE 2ND RESPONDENT.                                                                                                                            |
| Exhibit P11   | TRUE COPY OF THE LETTER DATED 20-03-2023 ADDRESSED TO THE 2ND RESPONDENT.                                                                                                                         |