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WPC.No.24617/24

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 27TH DAY OF OCTOBER 2025 / 5TH KARTHIKA, 1947

WP(C) NO. 24617 OF 2024

PETITIONER:

**M/S.K.V.JOSHY & C.K. PAUL,
XIII/300, 301, BAZAR ROAD, KATTOOR, THRISSUR
DISTRICT, REPRESENTED BY ITS MANAGING PARTNER,
SHRI. K.V JOSHY, AGED 60 YEARS, S/O.VELAYUDHAN,
RESIDING AT KATTUNGAL HOUSE, KATTOOR P.O,
THRISSUR DISTRICT, PIN - 680 702.**

**BY ADVS.
SRI.M.S.SAJEEV KUMAR
SMT.LAKSHMI S KUMAR
SMT.A.N.JYOTHILEKSHMI**

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER,
OFFICE OF THE ASSISTANT COMMISSIONER, CENTRAL
TAX AND CENTRAL EXCISE, CHALAKUDY DIVISION, 2ND
FLOOR, MAJESTIC SQUARE, CHALAKUDY, THRISSUR
DISTRICT, PIN - 680 307.**
- 2 M/S.N.C.ASSOCIATES,
REPRESENTED BY ITS PROPRIETOR, SHRI.SHINDE
RAMJIRAO PRABHU, GENERAL AND TOBACCO MERCHANT,
NO.348/2, A-BLOCK, APMC YARD, BANDIPALAYA,
MYSORE, PIN - 570 025.**
- 3 M/S.SUNDHA MARKETING,
REPRESENTED BY ITS PROPRIETOR, SHRI. HIMTA RAM
MALI RAJESH KUMAR, NO.333/3A, A-BLOCK, APMC**



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YARD, BANDIPALAYA, MYSORE, PIN - 570 025.

**4 THE ASSISTANT COMMISSIONER,
OFFICE OF THE PRINCIPAL COMMISSIONER, CENTRAL
GST, 3RD FLOOR, GST BHAVAN, S1 & S2, SIDDHARTHA
NAGAR VINAYA MARGA, SIDDHARTHA LAYOUT, MYSURU,
KARNATAKA, PIN - 570 011.**

BY ADV SRI.R.HARISHANKAR

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 27.10.2025, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:**



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JUDGMENT

The petitioner is an assessee under the provisions of CGST Act and this writ petition is submitted by the petitioner, challenging Ext.P3 show cause notice issued under Sec.73 of the CGST Act. As per Ext.P3 notice, the petitioner was directed to show cause, as to why the input tax credit claimed by the petitioner pertaining to the assessment year 2019-2020 should not be disallowed and recovered from the petitioner. In Ext.P3, a penalty was also sought to be imposed in respect of the same.

2. The facts which led to the issuance of Ext.P3, are as follows:-

In respect of the relevant financial year, the petitioner effected certain purchases which are covered by Exts.P5 to P72 invoices from the respondents 2 and 3. According to the petitioner, those are proper tax invoices in the relevant formats in the CGST Act and the respondents 2 and 3 have collected tax from the petitioner in respect of the same. The said documents contain e-way bills corresponding to the



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invoices issued, indicating the transportation of the goods covered by the invoices as well. On the basis of the same, the petitioner submitted its returns and claimed input tax credit in respect of invoices referred to above. However, the 2nd and 3rd respondents failed to furnish the details of the supplies made to the petitioner as per the relevant invoices and did not pay the tax covered by the same. It was in these circumstances, Ext.P3 show cause notice was issued to the petitioner. This writ petition is submitted in such circumstances challenging Ext.P3.

3. A counter statement was submitted by the respondents 1 and 4, controverting the averments contained in the writ petition and also opposing the reliefs sought.

4. Even though notices to the respondents 2 and 3 were sent by speed post, the same could not be completed and therefore, notices were served by way of paper publication. Despite the above, there is no appearance on the part of the said respondents.

5. I have heard Sri.M.S.Sajeev Kumar, learned counsel for the petitioner and Sri.R.Harishankar, learned



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standing counsel for the respondents 1 and 2.

6. The learned counsel for the petitioner mainly raised two grounds while challenging Ext.P3 notice. The first ground is that, since the proceedings have been initiated against the petitioner without initiating any other proceedings against the suppliers, the respondents 2 and 3, as mandated under Section 42 of the CGST Act, as stood prior to 01.10.2022, the petitioner cannot be held responsible. The second contention raised by the learned counsel for the petitioner is with regard to the limitation contemplated under Section 73 of the Act, in initiating the proceedings, which is within three years from the due date for furnishing of annual tax return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilized relates to or within three years from the date of erroneous refund. In this case, it is pointed out that the Assessment Year is 2019-2020, whereas, the proceedings were proposed to be initiated as per Ext.P3 on 20.05.2025 and this is beyond the time limit. The learned counsel for the petitioner also placed reliance upon the decision rendered by the Honourable High Court of Calcutta



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in **Suncraft Energy Pvt.Ltd. v. Assistant Commissioner, State Tax, Ballygunge Charge [(2023) 9 Centax 48(Cal.)]**, which is confirmed by the Honorable Supreme Court in **Assistant Commissioner of State Tax v. Suncraft Energy Pvt.Ltd.[(2023) 13 Centax 189 (S.C)]**, the decision rendered by the Allahabad High Court in **R.T.Infotech v. Additional Commissioner, Grade 2 [(2025) 31 Centax 204 (All.)]**, yet another judgment rendered by the High Court of Calcutta in **Lokenath Construction Pvt.Ltd. v. Tax/Revenue Government of West Bengal [(2024) 18 Centax 97 (Cal.)]** and a decision rendered by the Honourable Supreme Court in **The Commissioner Trade and Tax, Delhi v. M/S. Shanti Kiran India (P) Ltd.** in Civil Appeal No.9902/2017.

7. On the other hand, the learned standing counsel for the respondents 1 and 4 contended that, the petitioner failed to fulfill its obligation to ensure that remittance of tax by the 2nd and 3rd respondents, as per the invoices. It is pointed out that the petitioner was already issued with notice in this



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regard before the issuance of Ext.P3, but no effective steps have been taken. Therefore, going by the statutory stipulations contained in Section 16 (2) (c), the issuance of Ext.P3 cannot be found fault with. Therefore, the respondent sought dismissal of this writ petition.

8. With regard to the period of limitation, the learned standing counsel brought to the notice of this Court, Annexure R1(a), which is the notification No.56/2023-Central Tax dated 28.12.2023 issued by the Central Board of Indirect Taxes and Customs, wherein, the time limit for issuing a final order under Section 73 has been extended up to 31.08.2024. Thus, it was pointed out that, since the time limit for issuance of the final order is extended up to 31.08.2024, the show cause notice could have been issued by the respondents, three months before 31.08.2024. Thus, it was pointed out that, notice was issued within the extended time and thus legally sustainable.

9. I have carefully gone through the records and examined the relevant statutory provisions. While considering the aforesaid question, it is to be noted that, Section 16 (2) (c),



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as it stood at the relevant time, imposed a condition that the input tax credit as contemplated under Section 16(1) could be claimed by the purchaser, only if the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilization of input tax credit admissible in respect of the said supply. However, the procedure to be followed for realizing the said amount, was contemplated under Section 42, which reads as follows:

“Section 42. Matching, reversal and reclaim of input tax credit. -

- (1) The details of every inward supply furnished by a registered person (hereafter in this section referred to as the "recipient") for a tax period shall, in such manner and within such time as may be prescribed, be matched-
 - (a) with the corresponding details of outward supply furnished by the corresponding registered person (hereafter in this section referred to as the - "supplier") in his valid return for the same tax period or any preceding tax period;
 - (b) with the integrated goods and services tax paid under Section 3 of the Customs Tariff Act, 1975 in respect of goods imported by him; and
 - (c) for duplication of claims of input tax credit.
- (2) The claim of input tax credit in respect of invoices or debit notes relating to inward supply that match with



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the details of corresponding outward supply or with the integrated goods and services tax paid under Section 3 of the Customs Tariff Act, 1975 (51 of 1975) in respect of goods imported by him shall be finally accepted and such acceptance shall be communicated, in such manner as may be prescribed, to the recipient.

(3) Where the input tax credit claimed by a recipient in respect of an inward supply is in excess of the tax declared by the supplier for the same supply or the outward supply is not declared by the supplier in his valid returns, the discrepancy shall be communicated to both such persons in such manner as may be prescribed.

(4) The duplication of claims of input tax credit shall be communicated to the recipient in such manner as may be prescribed.

(5) The amount in respect of which any discrepancy is communicated under sub-section (3) and which is not rectified by the supplier in his valid return for the month in which discrepancy is communicated shall be added to the output tax liability of the recipient, in such manner as may be prescribed, in his return for the month succeeding the month in which the discrepancy is communicated.

(6) The amount claimed as input tax credit that is found to be in excess on account of duplication of claims shall be added to the output tax liability of the recipient in his



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return for the month in which the duplication is communicated.

(7) The recipient shall be eligible to reduce, from his output tax liability, the amount added under sub-section (5), if the supplier declares the details of the invoice or debit note in his valid return within the time specified in sub-section (9) of Section 39.

(8) A recipient in whose output tax liability any amount has been added under sub-section (5) or sub-section (6), shall be liable to pay interest at the rate specified under sub-section (1) of Section 50 on the amount so added from the date of availing of credit till the corresponding additions are made under the said sub-sections.

(9) Where any reduction in output tax liability is accepted under sub-section (7), the interest paid under sub-section (8) shall be refunded to the recipient by crediting the amount in the corresponding head of his electronic cash ledger in such manner as may be prescribed:

Provided that the amount of interest to be credited in any case shall not exceed the amount of interest paid by the supplier.

(10) The amount reduced from the output tax liability in contravention of the provisions of sub-section (7) shall be added to the output tax liability of the recipient in his return for the month in which such contravention takes place and such recipient shall be liable to pay interest



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on the amount so added at the rate specified in sub-section (3) of Section 50.”

10. When coming to Sub Section (3) of Section 42, it can be seen that, there is an obligation imposed upon the assessing authority, to issue a notice communicating the discrepancy, to both such persons, in case a short supply is found. Evidently, before issuing Ext.P3 show cause notice, no such proceedings have been followed. Sub Section (5) of Section 42 is also relevant in this regard, which would indicate that, the amount in respect of which any discrepancy is communicated under sub-section (3) and which is not rectified by the supplier in his valid return for the month in which discrepancy is communicated, shall be added to the output tax liability of the recipient, in such manner as may be prescribed, in his return for the month succeeding the month in which the discrepancy is communicated. Thus, consequence of issuance of notice to both parties, particularly in respect of the supplier thereof, is specifically contemplated in Sub Section 5 and only in the absence of the supplier failing to rectify the discrepancy, the output tax liability can be imposed upon the recipients. Therefore, going by the scheme contemplated under Section



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42, as it stood at the relevant time, no proceedings should have been initiated against the petitioner in the nature of Ext.P3, without issuing a notice to the supplier.

11. Apart from the above, the question whether the recipient can be proceeded against, before initiating proceedings against the supplier, in a case where, the supplier failed to remit the tax or submit the returns was specifically considered in **Suncraft Energy'case (supra)** by the High Court of Culcatta. After referring to the various statutory stipulations contained in the CGST Act, it was held as follows:

“8. In the reply submitted by the appellant to the said show cause notice the appellant had clearly stated that they are in possession of the tax invoice, they had received the goods and services or both and the payment has been made to the supplier of the goods or services or both. The reason for denying the input tax credit is on the ground that the detail of the supplier is not reflecting in GSTR 1 of the supplier. The appellant had pointed out that they are in possession of a valid tax invoice and payment details to the supplier have been substantiated by producing the tax invoice and the bank statement. The appellant also referred to the press release dated 18.10.2018. What we find is that the first respondent has not conducted any enquiry on the fourth



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respondent supplier more particularly when clarification has been issued where furnishing of outward details in Form GSTR 1 by a corresponding supplier and the facility to view the same in Form GSTR 2A by the recipient is in the nature of tax payer facilitation and does not impact the ability of the tax payers to avail input tax credit on self-assessment basis in consonance with the provisions of Section 16 of the Act. Furthermore, it was clarified that there shall not be any automatic reversal of input tax credit from buyer on non-payment of tax by seller. Further it is clarified that in case of default in payment of tax by the seller www.majestylegal.in recovery shall be made from the seller however, reversal of credit from the buyer shall also be an option available with the revenue authorities to address the exceptional situations like missing dealer, closure of business by supplier or supplier not having adequate assets etc.

9. The first respondent without resorting to any action against the fourth respondent who is the selling dealer has ignored the tax invoices produced by the appellant as well as the bank statement to substantiate that they have paid the price for the goods and services rendered as well as the tax payable there on, the action of the first respondent has to be branded as arbitrarily. Therefore, before directing the appellant to reverse the input tax credit and remit the same to the government, the first respondent ought to have taken action against



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the fourth respondent the selling dealer and unless and until the first respondent is able to bring out the exceptional case where there has been collusion between the appellant and the fourth respondent or where the fourth respondent is missing or the fourth respondent has closed down its business or the fourth respondent does not have any assets and such other contingencies, straight away the first respondent was not justified in directing the appellant to reverse the input tax credit availed by them. Therefore, we are of the view that the demand raised on the appellant dated 20.02.2023 is not sustainable.”

12. Observations and findings in **Suncraft Energy Pvt.Ltd (supra)** were challenged before the Honourable Supreme Court by the Department of Revenue and as per the decision rendered by the Honourable Supreme Court, in **Assistant Commissioner of State Tax v. Suncraft Energy Pvt.Ltd.[(2023) 13 Centrax 189 (S.C)]**, the SLP was dismissed and thus, the judgment of the High Court of Calcutta was upheld. The decision in **Suncraft Energy Pvt.Ltd (supra)** was followed in **Lokenath Construction Pvt.Ltd. (supra)**,. The High Court of Allahabad has also taken the same view in **R.T. Infotech (supra)**. The



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Honourable Supreme Court considered a similar provision in Delhi VAT Act, in **Shanti Kiran India (P) Ltd(supra)**. From the observations in the said decision, it is discernible that, Section 9 of the DVAT Act, contained a specific stipulation that the input tax credit could be claimed by the purchaser only if the supplier had paid the said tax and filed the relevant returns. In **Santi Kiran India (P) Ltd.(supra)**, the Honourable Supreme Court took note of the observations made by the High Court of Delhi in **On Quest Merchandising India Pvt.Ltd. v. Government of NCT of Delhi and Ors. [2017 SCC Online Delhi 11286]** in respect of the very same provisions of the DVAT Act, wherein, the Delhi High Court read down the statutory stipulations contained in Section 9 and held that unless the supplier is proceeded against first and if such proceedings did not materialise, the recovery proceedings can be initiated against the purchaser. The decision of the High Court in **On Quest Merchandising India Pvt Ltd's** case, was challenged before the Honourable Supreme Court but the SLP was rejected. The same issue was taken up in **Santi Kiran India (P) Ltd's** case



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and no interference was made in the decision of the Delhi High Court and thus, the decision rendered by the High Court of Delhi under Section 9 was upheld, after referring the observation in On Quest Mechandising India Pvt Ltd. In this regard, the observations made by the High Court of Delhi in **On Quest Merchandising India Pvt.Ltd (supra)**, extracted in **Santi Kiran India (P) Ltd's case**, is relevant which reads as follows:

“In light of the above legal position, the Court hereby holds that the expression ‘dealer or class of dealers’ occurring in Section 9 (2) (g) of the DVAT Act should be interpreted as not including a purchasing dealer who has *bona fide* entered into purchase transactions with validly registered selling dealers who have issued tax invoices in accordance with Section 50 of the Act where there is no mismatch of the transactions in Annexures 2A and 2B. Unless the expression ‘dealer or class of dealers’ in Section 9(2) (g) is ‘read down’ in the above manner, the entire provision would have to be held to be violative of Article 14 of the Constitution.

The result of such reading down would be that the Department is precluded from invoking Section 9(2)(g) of the DVAT to deny ITC to a purchasing dealer who has bona fide entered into a purchase transaction with



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a registered selling dealer who has issued a tax invoice reflecting the TIN number. In the event that the selling dealer has failed to deposit the tax collected by him from the purchasing dealer, the remedy for the Department would be to proceed against the defaulting selling dealer to recover such tax and not deny the purchasing dealer the ITC. Where, however, the Department is able to come across material to show that the purchasing dealer and the selling dealer acted in collusion then the Department can proceed under Section 40A of the DVAT Act.

13. Thus, in the light of the aforesaid principles, I am of the view that the petitioner is entitled to succeed. This is particularly because, as rightly pointed by the learned counsel for the petitioner, it is an admitted position that, no proceedings have been initiated against the suppliers, who are 2nd and 3rd respondents herein, before the issuance of Ext.P3 notice under Section 73. This amounts to the failure on the part of the official respondents in following the statutory stipulations contained in Section 42. Apart from the above, said proceedings is not at all justifiable, in the light of the principles laid down in **Suncraft Energy Pvt.Ltd. (supra)**, to which I am in full agreement with. As observed above, in the



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said decision, it was held that the recovery proceedings can be initiated against the supplier, only if the proceedings initiated against the purchaser did not materialize.. It was further held that, such proceedings would be justified against the purchaser, only in a case where the Department is able to show that the purchasing dealer and the selling dealer acted in collusion, however, none of the situations referred to above are admittedly in existence in this case. Therefore, the only conclusion possible is that, the proceedings initiated against the petitioner is not legally sustainable.

14. As regards the contentions raised by the learned counsel for the petitioner, relating to the limitation, I am of the view that, the same need not be considered, since I have already held that, the proceedings initiated against the petitioner as per Ext.P3 before issuing notice to the supplier is not sustainable.

In such circumstances, this writ petition is disposed of quashing Ext.P3, holding that, as there are no proceedings so far initiated against the 2nd and 3rd respondents, the notice in nature of Ext.P3 could not have been issued to the petitioner.



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However, it is clarified that, any observation made by this Court will not preclude the authority concerned from initiating proceedings against the 2nd and 3rd respondents.

Sd/-

ZIYAD RAHMAN A.A.
JUDGE

DG/30.10.25



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APPENDIX OF WP(C) 24617/2024

PETITIONER EXHIBITS

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| Exhibit P1 | TRUE COPY OF THE NOTICE OC NO.63/2024 DATED 15-02-2024, ISSUED BY THE OFFICERS UNDER THE 1ST RESPONDENT |
| Exhibit P2 | TRUE COPY OF THE REPLY DATED 20-02-2024, SUBMITTED BY THE PETITIONER BEFORE THE THE SUPERINTENDENT OF CENTRAL TAX AND CENTRAL EXCISE, IRINJALAKUDA RANGE |
| Exhibit P3 | TRUE COPY OF THE SHOW CAUSE NOTICE NO.01/2024-25/GST DATED 20-05-2024, ISSUED BY THE 1ST RESPONDENT |
| Exhibit P4 | TRUE COPY OF THE REPLY DATED 24-06-2024, SUBMITTED BY THE PETITIONER |
| Exhibit P5 | TRUE COPY OF INVOICE NO.9001 DATED 01-04-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P6 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1011 1724 1309 DATED 01-04-2019 HAVING VALIDITY TILL 05-04-2019 |
| Exhibit P7 | TRUE COPY OF INVOICE NO.019 DATED 13-04-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P8 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1111 2019 2913 DATED 13-04-2019 HAVING VALIDITY TILL 17-04-2019 |
| Exhibit P9 | TRUE COPY OF INVOICE NO.020 DATED 17-04-2019, NOTING E-WAY BILL NO.1711 2094 0212 THEREON, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P10 | TRUE COPY OF INVOICE NO.021 DATED 21-04-2019, NOTING E-WAY BILL NO.1911 2196 3962 THEREON, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P11 | TRUE COPY OF INVOICE NO.067 DATED 21-07-2019, NOTING E-WAY BILL NO.1811 4572 1372 THEREON, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P12 | TRUE COPY OF INVOICE NO.023 DATED 24-04-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P13 | TRUE COPY OF THE CORRESPONDING E-WAY |



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| | BILL NO.1111 2262 1247 DATED 24-04-2019 HAVING VALIDITY TILL 27-04-2019 |
| Exhibit P14 | TRUE COPY OF INVOICE NO.024 DATED 25-04-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P15 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1311 2314 0506 DATED 25-04-2019 HAVING VALIDITY TILL 28-04-2019 |
| Exhibit P16 | TRUE COPY OF INVOICE NO.028 DATED 29-04-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P17 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1111 2416 1499 DATED 29-04-2019 HAVING VALIDITY TILL 02-05-2019 |
| Exhibit P18 | TRUE COPY OF INVOICE NO.029 DATED 04-05-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P19 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1911 2551 0959 DATED 04-05-2019 HAVING VALIDITY TILL 07-05-2019 |
| Exhibit P20 | TRUE COPY OF INVOICE NO.031 DATED 08-05-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P21 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1011 2645 0347 DATED 08-05-2019 HAVING VALIDITY TILL 11-05-2019 |
| Exhibit P22 | TRUE COPY OF INVOICE NO.030 DATED 08-05-2019, NOTING VEHICLE NO.KL-57-B-9580 THEREON, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P23 | TRUE COPY OF INVOICE NO.9002 DATED 11-05-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P24 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1311 2739 0265 DATED 11-05-2019 HAVING VALIDITY TILL 14-05-2019 |
| Exhibit P25 | TRUE COPY OF INVOICE NO.032 DATED 15-05-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P26 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1911 2819 9755 DATED 15-05-2019 HAVING VALIDITY TILL 18-05-2019 |
| Exhibit P27 | TRUE COPY OF INVOICE NO.033 DATED 17-05-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P28 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1311 2892 1121 DATED 17-05-2019 HAVING VALIDITY TILL 20-05-2019 |
| Exhibit P29 | TRUE COPY OF INVOICE NO.034 DATED 22- |



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| | 05-2019, NOTING E-WAY BILL NO. 1411 3020 6501 THEREON, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P30 | TRUE COPY OF INVOICE NO.035 DATED 24- 05-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P31 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1911 3070 6598 DATED 24-05- 2019 HAVING VALIDITY TILL 27-05-2019 |
| Exhibit P32 | TRUE COPY OF INVOICE NO.056 DATED 29- 05-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P33 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1811 3189 2075 DATED 29-05- 2019 HAVING VALIDITY TILL 01-06-2019 |
| Exhibit P34 | TRUE COPY OF INVOICE NO.057 DATED 04- 06-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P35 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1511 3355 1245 DATED 04-06- 2019 HAVING VALIDITY TILL 07-06-2019 |
| Exhibit P36 | TRUE COPY OF INVOICE NO.058 DATED 08- 06-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P37 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1411 3452 0791 DATED 08-06- 2019 HAVING VALIDITY TILL 11-06-2019 |
| Exhibit P38 | TRUE COPY OF INVOICE NO.059 DATED 11- 06-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P39 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1011 3511 7587 DATED 11-06- 2019 HAVING VALIDITY TILL 14-06-2019 |
| Exhibit P40 | TRUE COPY OF INVOICE NO.9003 DATED 12-06-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P41 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1211 3541 6112 DATED 12-06- 2019 HAVING VALIDITY TILL 15-06-2019 |
| Exhibit P42 | TRUE COPY OF INVOICE NO.9004 DATED 15-06-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P43 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1611 3638 2674 DATED 15-06- 2019 HAVING VALIDITY TILL 18-06-2019 |
| Exhibit P44 | TRUE COPY OF INVOICE NO.060 DATED 18- 06-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P45 | TRUE COPY OF THE CORRESPONDING E-WAY |



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| | BILL NO.1111 3691 0058 DATED 18-06-2019 HAVING VALIDITY TILL 21-06-2019 |
| Exhibit P46 | TRUE COPY OF INVOICE NO.061 DATED 18-06-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P47 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1611 3693 0288 DATED 18-06-2019 HAVING VALIDITY TILL 21-06-2019 |
| Exhibit P48 | TRUE COPY OF INVOICE NO.062 DATED 20-06-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P49 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1311 3754 2252 DATED 20-06-2019 HAVING VALIDITY TILL 23-06-2019 |
| Exhibit P50 | TRUE COPY OF INVOICE NO.065 DATED 05-09-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P51 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1011 4174 7211 DATED 05-07-2019 HAVING VALIDITY TILL 08-07-2019 |
| Exhibit P52 | TRUE COPY OF INVOICE NO.066 DATED 09-07-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P53 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1411 4257 6559 DATED 09-07-2019 HAVING VALIDITY TILL 12-07-2019 |
| Exhibit P54 | TRUE COPY OF INVOICE NO.036 DATED 13-07-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P55 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1811 4382 2903 DATED 13-07-2019 HAVING VALIDITY TILL 16-07-2019 |
| Exhibit P56 | TRUE COPY OF INVOICE NO.9005 DATED 24-07-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P57 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1011 4651 4537 DATED 24-07-2019 HAVING VALIDITY TILL 27-07-2019 |
| Exhibit P58 | TRUE COPY OF INVOICE NO.9006 DATED 28-07-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P59 | TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1311 4758 6927 DATED 28-07-2019 HAVING VALIDITY TILL 31-07-2019 |
| Exhibit P60 | TRUE COPY OF INVOICE NO.9007 DATED 31-07-2019, ISSUED BY THE 2ND RESPONDENT |
| Exhibit P61 | TRUE COPY OF THE CORRESPONDING E-WAY |



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Exhibit P62 BILL NO.1011 4848 3008 DATED 31-07-2019 HAVING VALIDITY TILL 03-08-2019
TRUE COPY OF INVOICE NO.9008 DATED 05-08-2019, ISSUED BY THE 2ND RESPONDENT

Exhibit P63 TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1011 4975 5612 DATED 05-08-2019 HAVING VALIDITY TILL 08-08-2019

Exhibit P64 TRUE COPY OF INVOICE NO.3708 DATED 03-12-2019, ISSUED BY THE 3RD RESPONDENT

Exhibit P65 TRUE COPY OF THE CORRESPONDING E-WAY BILL NO.1911 8130 3009 DATED 03-12-2019 HAVING VALIDITY TILL 06-12-2019

Exhibit P66 TRUE COPY OF INVOICE NO.3799 DATED 09-12-2019, NOTING E-WAY BILL NO.1511 8300 3275 THEREON, ISSUED BY THE 3RD RESPONDENT

Exhibit P67 TRUE COPY OF INVOICE NO.3767 DATED 07-12-2019, NOTING E-WAY BILL NO.1411 8260 9604 THEREON ISSUED BY THE 3RD RESPONDENT

Exhibit P68 TRUE COPY OF INVOICE NO.3766 DATED 07-12-2019, NOTING E-WAY BILL NO.1411 8260 9604 THEREON, ISSUED BY THE 3RD RESPONDENT

Exhibit P69 TRUE COPY OF INVOICE NO.3746 DATED 06-12-2019, NOTING E-WAY BILL NO.1511 8232 3343 THEREON, ISSUED BY THE 3RD RESPONDENT

Exhibit P70 TRUE COPY OF INVOICE NO.3748 DATED 06-12-2019, NOTING E-WAY BILL NO.1911 8232 2892 THEREON, ISSUED BY THE 3RD RESPONDENT

Exhibit P71 TRUE COPY OF INVOICE NO.3938 DATED 21-12-2019, NOTING E-WAY BILL NO.1011 8664 7624 THEREON, ISSUED BY THE 3RD RESPONDENT

Exhibit P72 TRUE COPY OF INVOICE NO.3920 DATED 20-12-2019, NOTING E-WAY BILL NO.1511 8634 3280 THEREON, ISSUED BY THE 3RD RESPONDENT

RESPONDENT ANNEXURES



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| Annexure R1(a) | True copy of Notification No: 56/2023: Central Tax Dated: 28.12.2023 |
| Annexure R1(b) | True copy of Notification 18/2022 CT Dated:28.09.2022 |