

.IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

WEDNESDAY, THE 26<sup>TH</sup> DAY OF NOVEMBER 2025 / 5TH AGRAHAYANA, 1947

WP(C) NO. 15946 OF 2011

PETITIONER/S:

M/S.NATIONAL TIMBERS  
KATHRIKADAVU, KALOOR, COCHIN-682 017,, REPRESENTED BY  
ITS MANAGING PARTNER SHYAD.

BY ADV SRI.T.M.ABDUL LATIFF

RESPONDENT/S:

- 1 UNION OF INDIA  
TO GOVERNMENT, MINISTRY OF CUSTOMS AND CENTRAL, EXCISE,  
NEW DELHI-110 001.
- 2 COMMISSIONER OF CUSTOMS  
CUSTOMS HOUSE, COCHIN-682 009.

R1 BY SRI.P.R.SREEJITH, SENIOR CENTRAL GOVT.COUNSEL  
R2 BY ADV SREELAL WARRIER, SC, CENTRAL BOARD OF  
INDIRECT TAXES AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
19.11.2025, ALONG WITH WP(C)NO.7381/2012, 11115/2012 AND CONNECTED  
CASES, THE COURT ON 26.11.2025 DELIVERED THE FOLLOWING:



2025:KER:90236

WP(C)No.15946 OF 2011&Con.cases 2

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

WEDNESDAY, THE 26<sup>TH</sup> DAY OF NOVEMBER 2025 / 5TH AGRAHAYANA, 1947

WP(C) NO. 7381 OF 2012

PETITIONER/S:

M/S. NATIONAL TIMBERS  
AGED 50 YEARS  
KATHRIKADAVU, KALOOR, COCHIN-682017, REPRESENTED BY  
ITS MANAGING PARTNER SHYAD.

BY ADV SRI.T.M.ABDUL LATIFF

RESPONDENT/S:

- 1 UNION OF INDIA  
REPRESENTED BY THE SECRETARY TO GOVERNMENT, MINISTRY  
OF CUSTOMS AND CENTRAL EXCISE, NEW DELHI-110001.
- 2 COMMISSIONER OF CUSTOMS  
CUSTOMS HOUSE, COCHIN-682009.
- 3 ASSSISTANT COMMISSIONER OF CUSTOMS IMPORT  
CUSTOMS HOUSE, COCHIN-682009.
- 4 ASSISTANT COMMISSIONER OF CUSTOMS REFUND  
CUSTOMS HOUSE, COCHIN-682009.

R1 BY SRI. P.R.SREEJITH, SENIOR CENTRAL GOVT. COUNSEL  
ADV SREELAL WARRIER, SC, CENTRAL BOARD OF INDIRECT  
TAXES AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
19.11.2025, ALONG WITH WP(C)NO.15946/2011 AND CONNECTED CASES,  
THE COURT ON 26.11.2025 DELIVERED THE FOLLOWING:



2025:KER:90236

WP(C)No.15946 OF 2011&Con.cases 3

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

WEDNESDAY, THE 26<sup>TH</sup> DAY OF NOVEMBER 2025 / 5TH AGRAHAYANA, 1947

WP(C) NO. 11115 OF 2012

PETITIONER/S:

M/S.NATIONAL TIMBERS  
KATHRIKADAVU, KALOOR, COCHIN 682 017, REPRESENTED BY  
ITS MANAGING PARTNER SHYAD.

BY ADV SRI.T.M.ABDUL LATIFF

RESPONDENT/S:

- 1 UNION OF INDIA  
REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF  
CUSTOMS AND CENTRAL EXCISE, NEW DELHI 110 001.
- 2 COMMISSIONER OF CUSTOMS  
CUSTOMS HOUSE, COCHIN 682 009.
- 3 ASSISTANT COMMISSIONER OF CUSTOMS IMPORT  
CUSTOMS HOUSE, COCHIN 682 009.
- 4 ASSISTANT COMMISSIONER OF CUSTOMS REFUND  
CUSTOMS HOUSE, COCHIN 682 009.

R1 BY SRI.P.R.SREEJITH, SENIOR CENTRAL GOVT. COUNSEL  
ADV SREELAL WARRIER, SC, CENTRAL BOARD OF INDIRECT  
TAXES AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD  
ON 19.11.2025, ALONG WITH WP(C)NO.15946/2011 AND CONNECTED CASES,  
THE COURT ON 26.11.2025 DELIVERED THE FOLLOWING:



2025:KER:90236

WP(C)No.15946 OF 2011&Con.cases 4

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

WEDNESDAY, THE 26<sup>TH</sup> DAY OF NOVEMBER 2025 / 5TH AGRAHAYANA, 1947

WP(C) NO. 17829 OF 2011

PETITIONER/S:

M/S. NATIONAL TIMBERS  
KATHIRKADAU, KALOOR, COCHIN-682017, REP.BY ITS,  
MANAGING PARTNER SHYAD

BY ADV SRI.T.M.ABDUL LATIFF

RESPONDENT/S:

1 UNION OF INDIA  
TO GOVERNMENT, MINISTRY OF CUSTOMS AND CENTRAL,  
EXCISE, NEW DELHI-110001

2 COMMISSIONER OF CUSTOMS CUSTOMS HOUSE  
COCHIN-682009

R1 BY SRI.P.R.SREEJITH, SENIOR CENTRAL GOVT.COUNSEL  
ADV SREELAL WARRIER, SC, CENTRAL BOARD OF INDIRECT  
TAXES AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
19.11.2025, ALONG WITH WP(C)NO.15946/2011 AND CONNECTED CASES,  
THE COURT ON 26.11.2025 DELIVERED THE FOLLOWING:



2025:KER:90236

WP(C)No.15946 OF 2011&Con.cases 5

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

WEDNESDAY, THE 26<sup>TH</sup> DAY OF NOVEMBER 2025 / 5TH AGRAHAYANA, 1947

WP(C) NO. 20978 OF 2011

PETITIONER/S:

KERALA TIMBER IMPORTERS ASSOCIATION  
REPRESENTED BY ITS PRESIDENT,, MARANGATTU BUILDINGS,  
ADOOPARAMBU,, MUVATTUPUZHA, KERALA.

BY ADV SRI.T.M.ABDUL LATIFF

RESPONDENT/S:

- 1 THE SECRETARY AND ANOTHER  
CUSTOMS AND EXCISE DEPARTMENT,, CENTRAL SECRETARIATE,  
NEW DELHI-110 001.
- 2 COMMISSIONER OF CUSTOMS  
CUSTOMS HOUSE, WILLINGTON ISLAND,, COCHIN-682 003.

ADV SREELAL WARRIER, SC, CENTRAL BOARD OF INDIRECT  
TAXES AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
19.11.2025, ALONG WITH WP(C)NO.15946/2011 AND CONNECTED CASES,  
THE COURT ON 26.11.2025 DELIVERED THE FOLLOWING:



2025:KER:90236

WP(C)No.15946 OF 2011&Con.cases 6

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

WEDNESDAY, THE 26<sup>TH</sup> DAY OF NOVEMBER 2025 / 5TH AGRAHAYANA, 1947

WP(C) NO. 28040 OF 2011

PETITIONER/S:

M/S.NATIONAL TIMBERS  
KALOOR, COCHIN - 682 017, REPRESENTED BY, ITS  
MANAGING PARTNER SHYAD.

BY ADV SRI.T.M.ABDUL LATIFF

RESPONDENT/S:

- 1 UNION OF INDIA  
SECRETARY TO GOVERNMENT, MINISTRY OF CUSTOMS, AND  
CENTRAL EXCISE, NEW DELHI - 110 001.
- 2 THE COMMITTEE OF CHIEF COMMISSIONER OF  
CUSTOMS, REPRESENTED BY THE CHIEF COMMISSIONER, OF  
CUSTOMS & CENTRAL EXCISE, C.R.BUILDING,, I.S.PRESS  
ROAD, COCHIN - 682 018.
- 3 COMMISSIONER OF CUSTOMS  
CUSTOMS HOUSE,, COCHIN - 682 009.
- 4 THE CHIEF COMMISSIONER OF CUSTOMS  
CENTRAL EXCISE, C.R.BUILDING,, I.S.PRESS ROAD, COCHIN  
- 682 018.

R1 BY SRI.P.R.SREEJITH, SENIOR CENTRAL GOVT. COUNSEL  
ADV SREELAL WARRIER, SC, CENTRAL BOARD OF INDIRECT  
TAXES AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
19.11.2025, ALONG WITH WP(C)NO.15946/2011 AND CONNECTED CASES,  
THE COURT ON 26.11.2025 DELIVERED THE FOLLOWING:



2025:KER:90236

WP(C)No.15946 OF 2011&Con.cases 7

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

WEDNESDAY, THE 26<sup>TH</sup> DAY OF NOVEMBER 2025 / 5TH AGRAHAYANA, 1947

WP(C) NO. 28212 OF 2011

PETITIONER/S:

M/S.SURABHI WOODS,  
XIX/367-369, NEAR RAILWAY STATION, ANGAMALY,,  
ERNAKULAM,KERALA., PIN - 683572

BY ADVS.  
SHRI.ANIL D. NAIR (SR.)  
SRI.M.BALAGOPAL  
SMT.NIVEDITA A.KAMATH  
SRI.J.R.PREM NAVAZ

RESPONDENT/S:

- 1 UNION OF INDIA,  
REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF  
CUSTOMS AND CENTRAL EXCISE,, NEW DELHI 110 001
- 2 DY.COMMISSIONER OF CUSTOMS (REFUNDS)S  
CUSTOM HOUSE, COCHIN 682 009

R1 BY SRI.P.R.SREEJITH, SENIOR CENTRAL GOVT.COUNSEL  
ADV SREELAL WARRIER, SC, CENTRAL BOARD OF INDIRECT  
TAXES AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
19.11.2025, ALONG WITH WP(C)No.15946/2011 AND CONNECTED CASES,  
THE COURT ON 26.11.2025 DELIVERED THE FOLLOWING:



2025:KER:90236

WP(C)No.15946 OF 2011&Con.cases 8

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

WEDNESDAY, THE 26<sup>TH</sup> DAY OF NOVEMBER 2025 / 5TH AGRAHAYANA, 1947

WP(C) NO. 28220 OF 2011

PETITIONER/S:

M/S.THE WOODIND  
SEA PORT AIRPORT ROAD,KAKKANAD PO 682 021.

BY ADVS.  
SHRI.ANIL D. NAIR (SR.)  
SRI.M.BALAGOPAL  
SMT.NIVEDITA A.KAMATH  
SRI.J.R.PREM NAVAZ

RESPONDENT/S:

- 1 UNION OF INDIA  
REPRESENTED BY SECRETARY TO GOVERNMENT,MINISTRY OF  
CUSTOMS AND, CENTRAL EXCISE, NEW DELHI 110 001.
- 2 DY.COMMISSIONER OF CUSTOMS REFUNDS  
CUSTOM HOUSE,COCHIN 682 009.

R1 BY SRI.P.R.SREEJITH, SENIOR CENTRAL GOVT. COUNSEL  
ADV SREELAL WARRIER, SC, CENTRAL BOARD OF INDIRECT  
TAXES AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
19.11.2025, ALONG WITH WP(C)NO.15946/2011 AND CONNECTED CASES,  
THE COURT ON 26.11.20205 DELIVERED THE FOLLOWING:





2025:KER:90236

WP(C)No.15946 OF 2011&Con.cases 9

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

WEDNESDAY, THE 26<sup>TH</sup> DAY OF NOVEMBER 2025 / 5TH AGRAHAYANA, 1947

WP(C) NO. 29872 OF 2011

PETITIONER/S:

M/S.NATIONAL TIMEBRS  
KATHRIKADAVU, KALOOR, COCHIN 682 017, REPRESENTED, BY  
ITS MANAGING PARTNER SHYAD.

BY ADV SRI.T.M.ABDUL LATHEEF

RESPONDENT/S:

- 1 UNION OF INDIA AND OTHERS  
TO GOVERNMENT, MINISTRY OF CUSTOMS AND CENTRAL,  
EXCISE, NEW DELHI 110 001.
- 2 MEMBER CUSTOMS  
CENTRAL BOARD OF EXCISE & CUSTOMS, CENTRAL REVENUE  
BUILDING, I.P.ESTATE,, NEW DELHI 110 109.
- 3 THE COMMITTEE OF CHIEF COMMISSIONER OF  
CUSTOMS, REPRESENTED BY THE CHIEF COMMISSIONER, OF CUSTOMS  
& CENTRAL EXCISE, C.R.BUILDINGS, I.S.PRESS ROAD, COCHIN  
682 018.
- 4 COMMISSIONER OF CUSTOMS  
CUSTOMS HOUSE, COCHIN 682 009.
- 5 ASSISTANT COMMISSIONER OF CUSTOMS  
IMPORT, CUSTOMS HOUSE, COCHIN 682 009.
- 6 ASSISTANT COMMISSIONER OF CUSTOMS  
REFUND CUSTOMS HOUSE, COCHIN 682 009.

R1 BY SRI.P.R.SREEJITH, SENIOR CENTRAL GOVT.COUNSEL  
ADV SREELAL WARRIER, SC, CENTRAL BOARD OF INDIRECT TAXES  
AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
19.11.2025, ALONG WITH WP(C)NO.15946/2011 AND CONNECTED CASES,  
THE COURT ON 26.11.2025 DELIVERED THE FOLLOWING:



## **JUDGMENT**

**[WP(C) Nos.15946/2011, 7381/2012, 11115/2012, 17829/2011, 20978/2011, 28040/2011, 28212/2011, 28220/2011, 29872/2011]**

....

In all these cases, the issue involved is regarding the refund of additional customs duty paid for the import of timber from Myanmar and other foreign countries. The centre of controversy is the conversion factor to be applied for converting the Hoppus Ton, which is the traditional unit of volume applied in Myanmar for the measurement of logs, to the metric system followed in India i.e, the cubic meter. The petitioners have imported the goods by declaring the conversion factor by treating it as one 1 Hoppus ton is equal to 1.416 cubic meters, whereas, the conversion factor applied by the Department was 1 Hoppus ton is equal to 1.8027 cubic meters.

2. In all these cases, the petitioners have imported goods from Myanmar and in the documents furnished by the petitioners for the purpose of customs duty, the quantity was declared in terms of the conversion factor calculated @ 1 Hoppus ton is equal to 1.416 cubic meters. Later, when the petitioners have sought for refund of the additional customs duty paid by them in the light of the Notification No.102/2007 Customs dated 14.9.2007 which is produced



as Ext.P1 in WP(C)No.17829/2011, the entire refund was not granted in view of the fact that, as per the standards adopted by the respondent-Department, the conversion factor to be applied is 1 Hoppus ton is equal to 1.8027 cubic meter. Thus, only a portion of the refund was allowed and to release the goods, a provisional duty bond was directed to be furnished by the petitioners. Such an insistence of bond was made in view of the fact that, the issue regarding the proper conversion factor was pending in appeal before the Customs Excise and Service Tax Appellate Tribunal (CESTAT) filed by the Department against a series of Orders-in-Original passed by accepting the conversion factor followed by the petitioners. It was in these circumstances, these writ petitions were filed. In WP(C)No.17829/2011, the following reliefs were sought:

- "i) To call for the records relating to Exts P1 to P11 and to issue a writ of certiorari quashing Ext.P8 demand directing to execute Provisional Duty Bond for clearance and release of the goods of the petitioner imported through Cochin Port covered by Bill of Entry No.3504156 dated 16.5.2011 and Ext.P6 Duty Chellan.*
- ii) To issue a writ of mandamus commanding the 2<sup>nd</sup> respondent to order release of the petitioner's goods (Teak Wood) covered by Bill of Entry No.3604156 dated 16.5.2011 and Ext.P6 Duty Chellan.*
- iii) To issue a writ of mandamus declaring that the 2<sup>nd</sup> respondent has no right to demand for the execution of any Provisional Duty Bond for the clearance of imported wood reached from Myanmar Port belonging to the petitioner for which duty is to be paid under the Customs Act and Customs Tariff Regulations before clearance of the goods and to declare such demand made by the 2<sup>nd</sup> respondent as void and unenforceable and without jurisdiction*
- iv) Any other appropriate writ, order ore citon also may be granted to meet out justice under the circumstances of the above case."*



3. In the other writ petitions also, similar reliefs are sought by making a claim of refund of the entire additional customs duty by adopting the conversion factor as 1 Hoppus ton is equal to 1.416 cubic meters. During the pendency of these writ petitions in WP(C)No.17829/2011 and some of the connected cases an interim order was passed by this Court on 1.12.2011. In the said interim order, this Court took note of the fact that, various customs houses in the country are adopting different conversion factors; in some of the customs house, conversion factor is adopted is 1 Hoppus ton is equal to 1.416 cubic meters, whereas, in some other customs house 1 Hoppus ton is equal to 1.802. Taking note of the aforesaid discrepancy, a direction was issued by this Court as per the said interim order to the Central Board of Excise and Customs, to examine the matter and issue appropriate clarification as to which of the two conversion factors are to be adopted and followed by the Customs Houses throughout the country. Based on the interim order, a decision was taken in this regard and a public notice No.21/2012 dated 11.5.2012 was published, wherein, it is provided that the conversion factor should be 1 Hoppus Ton is equal to 1.8027 CBM. It was ordered that, this shall be adopted by all the Customs formations to



determine the quantity imported and quantity sold on payment of VAT.

4. Today when the matter came up for consideration, Sri.T.M.Abdul Latiff, the learned counsel for the petitioners brought to the attention of this Court, the common order passed by the CESTAT in a batch of appeals consisting of 136 cases, where the refund on the basis of the conversion factor based on public notice No.21/2012 dated 11.5.2012 was sought. The orders which were under challenge in those appeals were passed by the 1<sup>st</sup> appellate authority, wherein, it was found that the conversion factor for converting the measurement of the timber logs imported in terms of weight, the formula modified in the Public Notice on 11.5.2012 will be applicable only in respect of imports made after 11.5.2012. After examining the public notice referred to above, and the interim order passed by this Court in this case, the appeals were rejected by the appellate tribunal by upholding the finding of the 1<sup>st</sup> appellate authority that the said public notice and the conversion factor stipulated therein are applicable only in respect of the imports made after 11.5.2012.

5. It is reported that, the said order of the CESTAT, a copy of which is produced as Ext.P26 in WP(C)No.17829/2011, has become final and no appeal has been submitted so far, even though the said



order was passed in the year 2013. The entire contentions raised by the learned counsel for the petitioners are based on the same and he is seeking the benefit of the said order to the petitioners herein, as they are similarly situated parties. On the other hand, the specific contention raised by the learned Standing Counsel for the respondents is by placing reliance upon public notice No.21/2012. It is pointed out that by the learned Standing Counsel that, the said order cannot be ignored, as the same was passed based on the interim order passed by this Court in some of these writ petitions and hence it is to be followed even while deciding the said question.

6. After carefully going through the records, I am of the view that, since the CESTAT has passed an order, after taking note of the public notice No.21/2012 dated 11.5.2012 and the interim order passed by this Court, the benefit granted to the parties therein are to be extended to the petitioners as well. This is particularly because, there is no dispute that the petitioners are similarly situated persons to that of the parties in the appeals referred to above. It is also evident that, as far as the conversion factor to be applied is concerned, divergent practises were followed by different customs houses applying different conversion factor. Therefore, the petitioners



cannot be found fault with, in adopting a conversion factor which was most beneficial to them.

7. Apart from the above, another crucial aspect to be noticed is that, in one of the cases of M/s. National Timbers, the petitioner in WP(C)No.17829/2011, earlier, when the matter came up before this Court, a direction was issued by this Court in the judgment in WP(C)No.2566/2009 and connected cases, to the authorities to conduct a physical verification of the timber available in the yard of the Customs and to find out actual quantity in terms of cubic meters. Based on the same, a physical verification was conducted of the timber available at the relevant time, and based on the same, an Order-in-Original was passed by the Intelligence Officer (III), Department of Commercial Taxes, Ernakulam on 5.8.2010. In the said case, the commercial invoice was taken for measurement, where the volume of timber logs were shown as 69.746 Hoppus ton and the corresponding cubic meter was 98.760, by applying the conversion ratio 1 Hoppus ton is equivalent to 1.416 cubic meter. On actual measurement of the volume found in cubic meter, it was found to be less than the volume found in the commercial invoice; to be precise, 97.770 cubic meters. It was also found in the said order that, if the conversion ratio as claimed by the Department which is 1 Hoppus ton



is equivalent to 1.802 cubic meters is taken, the total quantity would have been 125.682 cubic meters. Thus, based on the said finding, the contentions of the party therein were upheld by applying the conversion factor of 1 Hoppus ton is equal to 1.416 cubic meters. Thus, on going through the results of the physical measurement also, the conversion factor relied on by the petitioners appears to be correct. Moreover, in the order passed by the CESTAT, the finding of the First appellate authority was upheld which was to the effect that the public notice dated 11.5.2012 where the conversion factor fixed as 1 Hoppus ton is equal to 1.8027 cubic meter, was found to be applicable, only in respect of imports made after 11.5.2012. Evidently, in all these cases, the imports which are the subject matter of the dispute, are made before the said date. In such circumstances, in the light of the aforesaid CESTAT order, where the application of the conversion factor relied on by the petitioner was upheld and benefits were extended to the parties therein, I do not find any reason to take a different stand in these cases.

In such circumstances, all these writ petitions are disposed of quashing the impugned orders with a direction to the authorities concerned to grant refunds by applying the conversion factor as 1 Hoppus ton is equal to 1.416 cubic meters. Necessary orders in this





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regard shall be passed within a period of three months from the date of receipt of a copy of this order and the refund shall be effected within a period of one month thereafter.

Sd/-

**ZIYAD RAHMAN A.A.  
JUDGE**

pkk



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APPENDIX OF WP(C) NO. 15946 OF 2011

PETITIONER EXHIBITS

- Exhibit P1 TRUE COPY OF THE ORDER NO.E&1/29/08-09 DATED 5-8-2010 OF THE INTELLIGENCE OFFICER-3, DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM AT EDAPPALLY.
- Exhibit P2 TRUE COPY OF THE JUDGMENT DATED 23-11-2009 PASSED AT THIS HONOURABLE COURT IN WP(C) NO.33566/09
- Exhibit P3 TRUE COPY OF THE ORDER NO.72/2010 DATED 2-2-10 OF THE DEPUTY COMMISSIONER OF (REFUNDS), OFFICE OF THE COMMISSIONER OF CUSTOMS, CUSTOMS HOUSE, TUTICORIN.
- Exhibit P4 TRUE COPY OF THE NOTIFICATION NO.102/2007 CUSTOMS DATED 14-9-2007
- Exhibit P5 TRUE COPY OF THE ORDER NO.26/2011 DATED 14-1-2011 OF THE 2ND RESPONDENT.
- Exhibit P6 TRUE COPY OF THE JUDGMENT DATED 22-03-2011 PASSED BY THIS HONOURABLE COURT IN W.P.(C) NO.4809 OF 2011.
- Exhibit P7 TRUE COPY OF THE LETTER DATED 28-04-2011 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- Exhibit P8 TRUE COPY OF THE ORDER NO.119/2011 DATED 12-4-2011 OF THE 2ND RESPONDENT.

APPENDIX OF WP(C) NO. 7381 OF 2012

## PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE NOTIFICATION NO.102/207-CUSTOMS DATED 14-9-2007.
Exhibit P2	TRUE COPY OF FINAL ORDER NO. E& I/29/08-09 DATED 5-8-2010 OF THE INTELLIGENCE OFFICER, DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM
Exhibit P3	TRUE COPY OF THE JUDGMENT DATED 22-3-2011 PASSED BY THIS HONOURABLE COURT IN W.P.(C) NO. 4809 OF 2011.
Exhibit P4	TRUE COPY OF THE LETTER OF DISTRICT COLLECTOR, ERNAKULAM NO. M2/54869/11 DATED 1-10-2011.
Exhibit P5	TRUE COPY OF THE LETTER DATED 26-11-2011 OF THE LEGAL METEOROLOGY DEPARTMENT, ERNAKULAM
Exhibit P6	TRUE COPY OF THE CERTIFICATE NO. PRO. 5/4178/11 DATED 19-10-2011 ISSUED BY THE FOREST DEPARTMENT.
Exhibit P7	TRUE COPY OF THE DETAILS ISSUED BY THE INSTITUTE OF WOOD SCIENCE AND TECHNOLOGY, ALONG WITH THE COVERING LETTER DATED 30-01-2012.
Exhibit P8	TRUE COPY OF THE ORDER DATED PASSED BY THIS HONOURABLE COURT IN W.P.(C) NO.29872 OF 2011 DATED 1-12-2011. 12-4-2011 OF THE 2ND RESPONDENT.
Exhibit P9	TRUE COPY OF THE BILL OF ENTRY NO. 268922 DATED 11-05-2010.
Exhibit P10	TRUE COPY OF THE BILL OF ENTRY NO. 269505 DATED 19-05-2010
Exhibit P11	TRUE COPY OF THE BILL OF ENTRY NO.270265 DATED 28-05-2010.
Exhibit P12	TRUE COPY OF THE BILL OF ENTRY NO. 272713 DATED 29-06-2010.
Exhibit P13	TRUE COPY OF THE BILL OF ENTRY NO. 272714 DATED 29-06-2010
Exhibit P14	TRUE COPY OF THE INVOICE NO 2010F067 DATED 30-03-2010.
Exhibit P15	TRUE COPY OF THE INVOICE NO NATFO/1170 DATED 06-02-2010
Exhibit P16	TRUE COPY OF INVOICE NO. 2010F078 DATED 14-04-2010.
Exhibit P17	TRUE COPY OF THE INVOICE NO. FAR-46173



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DATED 19-04-2010.

Exhibit P18 TRUE COPY OF THE INVOICE NO.FAR-46172 DATED 19.04.2010.

Exhibit P19 TRUE COPY OF THE CERTIFICATE DATED 26-04-2011 ISSUED BY THE SALES TAX DEPARTMENT.

Exhibit P20 TRUE COPY OF CERTIFICATE DATED 26-04-2011 ISSUED BY THE SALES TAX DEPARTMENT.

Exhibit P21 TRUE COPY OF THE CERTIFICATE DATED 26-04-2011 ISSUED BY THE SALES TAX DEPARTMENT

Exhibit P22 TRUE COPY OF THE CERTIFICATE DATED 26-04-2011 ISSUED BY THE SALES TAX DEPARTMENT

Exhibit P23 TRUE COPY OF THE CERTIFICATE DATED 26-04-2011 ISSUED BY THE SALES TAX DEPARTMENT

Exhibit P24 TRUE COPY OF ORDER NO.397/2011 DATED 27-12-2011 OF THE 4TH RESPONDENT.

Exhibit P25 TRUE COPY OF THE INVOICE NO. ASSAR/TIM/35/03/10 DATED 24-03-2010.

Exhibit P26 TRUE COPY OF THE ORDER NO 3334/2011 DATED 23-11-2011 PASSED BY THE CUSTOMS DEPARTMENT OF TUTICORIN.

Exhibit P27 TRUE COPY OF ORDER DATED 4-3-2011 PASSED BY THE CUSTOMS DEPARTMENT OF MANGALORE.

Exhibit P28 TRUE COPY OF THE ORDER NO.1372/15 DATED 02-12-2015 PASSED BY THE 3RD RESPONDENT,

Exhibit P29 TRUE COPY OF THE ORDER NO.214/16 DATED 19-02-2016 PASSED BY THE 3RD RESPONDENT.

Exhibit P30 TRUE COPY OF FINAL ORDER NOS.20671-20711/2015 DATED 11-03-2015 OF THE APPELLATE TRIBUNAL, BANGALORE.

Exhibit P31 TRUE COPY OF FINAL ORDER NOS.20176/2016 DATED 29-01-2016 OF THE APPELLATE TRIBUNAL BANGALORE.

Exhibit P32 TRUE COPY O JUDGMENT DATED 21-11-2015 PASSED BY THIS HONOURABLE COURT IN CUS. APPEAL NO.05/2015.

Exhibit P33 TRUE COPY OF THE WORKED OUT PACKING LIST

Exhibit P34 TRUE COPY OF THE PACKING LIST.

Exhibit P35 TRUE COPY OF THE DATA PREPARED BY THE PETITIONER TO SHOW THE DIFFERENCE IN THE VOLUME OF TIMBER SHOWING THE CYLINDRICAL FORM AND TAPERING FORM.

APPENDIX OF WP(C) NO. 11115 OF 2012

## PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE NOTIFICATION NO.102/207-CUTOMS DATED 14-9-2007.
Exhibit P2	TRUE COPY OF FINAL ORDER NO.E & I/29/08-09 DATED 5-8-2010 OF THE INTELLIGENCE OFFICER, DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM.
Exhibit P3	TRUE COPY OF THE JUDGMENT DATED 22-3-2011 PASSED BY THIS HONOURABLE COURT IN W.P. (C) NO.4809 OF 2011.
Exhibit P4	TRUE COPY OF THE LETTER OF DISTRICT COLLECTOR, ERNAKULAM NO.MS/54869/11 DATED 1-10-2011.
Exhibit P5	TRUE COPY OF THE LETTER DATED 26-11-2011 OF THE LEGAL METROLOGY DEPARTMENT, ERNAKULAM.
Exhibit P6	TRUE COPY OF THE DETAILS ISSUED BY THE INSTITUTE OF WOOD SCIENCE AND TECHNOLOGY, ALONG WITH THE COVERING LETTER DATED 30-01-2012.
Exhibit P7	TRUE COPY OF THE DETAILS ISSUED BY THE INSTITUTE OF WOOD SCIENCE AND TECHNOLOGY, ALONG WITH THE COVERING LETTER DATED 30-01-2012.
Exhibit P8	TRUE COPY OF THE ORDER DATED 12-04-2011 OF THE 2ND RESPONDENT.PASSED BY THIS HONOURABLE COURT IN W.P.(C) NO.29872 OF 2011 DATED 1-12-2011.
Exhibit P9	TRUE COPY OF INVOICE NO.46491 DATED 31-05-2010.
Exhibit P10	TRUE COPY OF THE BILL OF ENTRY NO.2635 DATED 20-09-2010.
Exhibit P11	TRUE COPY OF INVOICE NO.46492 DATED 31-05-2010.
Exhibit P12	TRUE COPY OF THE BILL OF ENTRY NO.2636 DATED 20-09-2010.
Exhibit P13	TRUE COPY OF CERTIFICATE DATED 20-09-2011 ISSUED BY THE SALES TAX DEPARTMENT.
Exhibit P14	TRUE COPY OF CERTIFICATE DATED 20-09-2011 ISSUED BY THE SALES TAX DEPARTMENT.
Exhibit P15	TRUE COPY OF PACKING LIST.
Exhibit P16	TRUE COPY OF PACKING LIST.
Exhibit P17	TRUE COPY OF ORDER NO.114/2012 DATED 15-03-2012 ISSUED BY THE 4TH RESPONDENT.



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WP(C)No.15946 OF 2011&Con.cases 22

APPENDIX OF WP(C) NO. 17829 OF 2011

PETITIONER EXHIBITS

Exhibit P26	TRUE COPY OF THE FINAL ORDER IN 136 APPEALS NO.26167-26302/2014 OF THE CUSTOMS,EXCISE & SERVICE TAX APPELLATE TRIBUNAL, BANGALORE DATED 20-08-2013
Exhibit P27	TRUE COPY OF THE NOTIFICATION NO.102/2007-CUSTOMS DATED 14.9.2007 ISSUED BY THE GOVERNMENT OF INDIA, MINISTRY OF FINANCE
Exhibit P1	TRUE COPY OF THE NOTIFICATION NO.102/2-07-CUSTOMS DATED 14.09.2007.
Exhibit P2	TRUE COPY OF THE ORDER NO.172/2010 DATED 02.02.2010 OF THE DEPUTY COMMISSIONER (REFUNDS), OFFICE OF THE COMMISSIONER OF CUSTOMS, CUSTOMS HOUSE, TUTICORIN.
Exhibit P3	TRUE COPY OF THE JUDGMENT DATD 22.03.2011 PASSED BY THIS HONOURABLE COURT IN WPC NO. 4809 OF 2011.
Exhibit P4:	TRUE COPY OF THE COMMERCIAL INVOICE DATED 13.04.2011 OF WAJILAM EXPORTS (SINGAPORE) PVT.LTD.
Exhibit P5	TRUE COPY OF THE DELIVERY REPORT.
Exhibit P6:	TRUE COPY OF THE CHELLAN NO.2001137400 DATED 27.05.2011.
Exhibit P7	TRUE COPY OF THE BILL OF ENTRY.
Exhibit P8	TRUE COPY OF THE LETTER F.NO.S32/76/2011 AP(1) CUS. DATED 16.06.2011 OF THE 2ND RESPONDENT.
Exhibit P9	TRUE COPY OF THE REPLY DATED 23.06.2011 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
Exhibit P10	TRUE COPY OF THE BILL OR ENTRY NO. 3714056 DATED 06.06.2011.
Exhibit P11	TRUE COPY OF THE DELIVERY NOTE NO.0348901 DATED 10.06.2011.
Exhibit P12	TRUE COPY OF THE PROCEEDINGS OF THE INTELLIGENCE OFFICER OF DEPARTMENT OF COMMERCIAL TAXES AT ERNAKULAM
Exhibit P13	TRUE COPY OF THE LETTER DATED 21.06.2011 OF THE DIVISIONAL FOREST OFFICER, PERUMBAVOOR.
Exhibit P14	TRUE COPY OF THE SALES INVOICE NO.NATFO/1921 DATED 02.03.2011 OF NATIONAL FOREST PVT.LTD., SINGAPORE WITH BILL OF



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WP(C)No.15946 OF 2011&Con.cases 23

ENTRY OF CUSTOMS, TURICORIN.

Exhibit P15 TRUE COPY OF THE COMMERCIAL INVOICE  
NO.3504/2011 DATED 13.04.2011 OF WAJILAM  
EXPORTS (SINGAPORE) PRIVATE LIMITED WITH  
BILL OF ENTRY OF CUSTOMS, COCHIN.

Exhibit P16 TRUE COPY OF THE SALES INVOICE  
NO.NATFO.2048 DATED 02.03.2011 OF NATRAL  
FOREST PVT. LTD.SINGAPORE WITH BILL OF  
ENTRY OC CUSTOMS, TURICORIN.

Exhibit P17 TRUE COPY OF THE COMMERRCIAL INVOIC  
NO.SL/SG/EXP/2010-11/63 DATED 25.03.2011 OF  
NATURAL FOREST PVT. LTD., SINGAPORE WITH  
BILL OF ENTRY OF CUSTOMS, TURICORIN.

Exhibit P18 TRUE COPY OF THE PROFORMA INVOICE  
NO.SSOE/M/3/11-12/013 DATED 11.07.2011 OF  
SWISS SINGAPORE OVERSEAS ENTERPRISES  
PVT.LTD., SINGAPORE WITH DELIVERY NOTE.

Exhibit P19 TRUE COPY OF THE COMMERCIAL INVOICE  
NO.3504/2011 DATED 13.01402011 OF WAJILAM  
EXPORTS (SINGAPORE) PRIVATE LIMITED WITH  
DELIVERY NOTE.

Exhibit P20 TRUE COPY OF THE COMMERCIAL INVOICE  
NO.3617/2011 DATED 27.07.2011 WAJILAM  
EXPORTS (SINGAPORE) PRIVATE LIMITED WITH  
DELIVERY NOTE.

Exhibit P21 TRUE COPY OF THE COMMERCIAL INVOICE  
NO.3620/2011 WAJILAM EXPORTS (SINGAPORE)  
PRIVATE LIMITED WITH DELIVERY NOTE.

Exhibit P22 TRUE COPY OF THE ABSTRACT OF TIMBER  
IMPORTED AT COCHIN PORT AS NO., 25/07/2011.

Exhibit R1(A) TRUE COPY OF HE ORDER -IN-APPEAL NO.  
82120/2011 DATED 10.03.2011.

RESPONDENT EXHIBITS

Exhibit R1(b) TRUE COPY OF THE LETTER DATED 1.07.2011,  
ISSUED BY THE ADDL. COMMISSIONER OF  
CUSTOMS, CUSTOMS HOUSE, KANDLA

Exhibit R1(c) A TRUE COPY OF THE JUDGMENT OF THIS HON'BLE  
COURT IN W.A.107/2011 DATED 08.03.2011.

Exhibit R1(d) TRUE COPY OF THE LETTER F.NO.S.32/76/2011  
AP(1) CUS DATED 5.7.2011 ISSUED BY THE  
COMMISSIONER OF CUSTOMS, CUSTOMS  
HOUSE, COCHIN 9.

PETITIONER EXHIBITS

Exhibit R1(e) TRUE COPY OF RELEVANT PROVISIONS OF LEGAL



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WP(C)No.15946 OF 2011&Con.cases 24

METROLOGY ACT, 2009.

RESPONDENT EXHIBITS

Exhibit R1(f) A TRUE COPY OF THE TRADE FACILITY 13/2011  
LETTER F.NO.C1/08/2011TU CIS. DATED  
07.07.2011.

Exhibit R1(g) TRUE COPY OF W.P.(C).NO.48.09/2011 FILED  
BEFORE THIS HON'BLE COURT WITHOUT EXHIBITS.

PETITIONER EXHIBITS

Exhibit R1(h) TRUE COPY OF MEASUREMENTS/UNITS FOR  
CONVERSION IN CASE OF SUPPLY OF TEAK WOOD  
AND HARDWOOD LOGS.





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WP(C)No.15946 OF 2011&Con.cases 25

APPENDIX OF WP(C) NO. 20978 OF 2011

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE NOTIFICATION NO.102/2007 CUSTOMS DATED 14-9-2007.
Exhibit P2	TRUE COPY OF THE BILL OF ENTRY NO.3714056 DATED 6-6-2011.
Exhibit P3	TRUE COPY OF THE DELIVERY NOTE NO.0348901 DATED 10-06-2011
Exhibit P4	TRUE COPY OF THE PROCEEDINGS OF THE INTELLIGENCE OFFICER OF DEPARMENT OF COMMERCIAL TAXES AT ERNAKULAM.
Exhibit P5	TRUE COPY OF THE ORDER NO.72/2010 DATED 2- 2-10 OF THE DEPUTY COMMISSIONER (REFUNDS), OFFICE OF THE COMMISSIONER OF CUSTOMS, CUSTOMS HOUSE, TUTICORIN.
Exhibit P6	TRUE COPY OF THE LETTER DATED 21-6-2011 OF THE DIVISIONAL FOREST OFFICER, PERUMBAVOOR.
Exhibit P7	TRUE COPY OF THE LETTER F.NO.S 32/76/2011 AP(1) CUS. DATED 16-6-2011 OF THE 2ND RESPONDENT.
Exhibit P8	TRUE COPY OF THE JUDGMENT DATE 22-03-2011 PASSED BY THIS HONOURABLE COURT OF W.P.(C) NO.4809 OF 2011.
Exhibit P9	TRUE COPY OF THE RESPRESENTATION DATED 27- 06-2011 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.



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WP(C)No.15946 OF 2011&Con.cases 26

APPENDIX OF WP(C) NO. 28040 OF 2011

PETITIONER EXHIBITS

- Exhibit P1 TRUE COPY OF THE ORDER NO. E&1/29/08-09 DATED 5-8-2010 OF THE INTELLIGENCE OFFICER-3, DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM AT EDAPPALLY.
- Exhibit P2 TRUE COPY OF THE JUDGMENT DATED 23-11-2009 PASSED BY THIS HONOURABLE COURT IN WP(C) NO.33566/09.
- Exhibit P3 TRUE COPY OF THE NOTIFICATION NO.102/207-CUSTOMS DATED 14-09-207.
- Exhibit P4 TRUE COPY OF THE ORDER NO.26/2011 DATED 14-1-2011 OF THE 3RD RESPONDENT.
- Exhibit P5 TRUE COPY OF THE JUDGMENT DATED 22-3-2011 PASSED BY THIS HONOURABLE COURT IN W.P.(C) NO.4809 OF 2011.
- Exhibit P6 TRUE COPY OF THE ORDER NO.248/A/2011 DATED 01-09-2011 PASSED BY THE 3RD RESPONDENT.
- Exhibit P7 TRUE COPY OF THE REPRESENTATION DATED 27-6-2011 SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.
- Exhibit P8 TRUE COPY OF THE REPRESENTATION DATED 14-10-2011 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- Exhibit P9 TRUE COPY OF THE EXAMINATION ORDER DATED 28-09-2010 PASSED BY THE APPRAISING OFFICER, CUSTOMS HOUSE, COCHIN-9.



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WP(C)No.15946 OF 2011&Con.cases 27

APPENDIX OF WP(C) NO. 28212 OF 2011

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE JUDGMENT DATED 23.11.2009 IN WP(C) NO.335667 OF 2009.
Exhibit P2	TRUE COPY OF THE ORDER DATED 5.08.2010 ISSUED BY THE INTELLIGENCE OFFICER -3 (RAPID ACTION) ERNAKULAM AT EDAPPALLY FOR THE ASSESSMENT YEARS 2006-07 ISSUED TO THE PETITIONER.
Exhibit P3:	TRUE COPY OF THE ORDER DATED 20.05.2011 ISSUED BY THE DEPUTY COMMISSIONER (REFUNDS) CUSTOMS HOUSE, TUTICORIN.
Exhibit P4;	TRUE COPY OF THE ORDER DATED 06.05.2010 ISSUED BY THE ASST. COMMISSIONER (REFUNDS, NEW CUSTOM HOUSE, MANGALORE-10.
Exhibit P5	TRUE COPY OF THE BILL OF ENTRY FOR HOME CONSUMPTION FILED BY THE PETITIONER.
Exhibit P6	TRUE COPY OF THE BILL OF ENTRY FOR HOME CONSUMPTION FILED BY THE PETITIONER.
Exhibit P7	TRUE COPY OF THE BILL OF ENTRY FOR HOME CONSUMPTION FILED BY THE PETITIONER.
Exhibit P8	TRUE COPY OF THE BILL OF ENTRY FOR HOME CONSUMPTION FILED BY THE PETITIONER.
Exhibit P9	TRUE COPY OF THE CERTIFICATE DATED 16.08.2010 ISSUED BY THE CHARTERED ACCOUNTANT AGAINST EXT.P5.
Exhibit P10	TRUE COPY OF THE CERTIFICATE DATED 16.08.2010 ISSUED BY THE CHARTERED ACCOUNTANT AGAINST EXT.P6.
Exhibit P11	TRUE COPY OF THE CERTIFICATE DATED 16.08.2010 ISSUED BY THE CHARTERED ACCOUNTANT AGAINST EXT.P7.
Exhibit P12	TRUE COPY OF THE CERTIFICATE DATED 16.08.2010 ISSUED BY THE CHARTERED ACCOUNTANT AGAINST EXT.P8.
Exhibit P13	TRUE COPY OF THE CERTIFICATE DATED 16.08.2010 ISSUED BY THE COMMERCIAL TAX DEPARTMENT AGAINST EXT.P5 EVIDENCING PAYMENT OF VAT ON THE IMPORTED GOODS.
Exhibit P14	TRUE COPY OF THE CERTIFICATE DATED 16.08.2010 ISSUED BY THE COMMERCIAL TAX DEPARTMENT AGAINST EXT.P6 EVIDENCING PAYMENT OF VAT ON THE IMPORTED GOODS.



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WP(C)No.15946 OF 2011&Con.cases 28

Exhibit P15 TRUE COPY OF THE CERTIFICATE DATED  
16.08.2010 ISSUED BY THE COMMERCIAL TAX  
DEPARTMENT AGAINST EXT.P7 EVIDENCING  
PAYMENT OF VAT ON THE IMPORTED GOODS.

Exhibit P16 TRUE COPY OF THE CERTIFICATE DATED  
16.08.2010 ISSUED BY THE COMMERCIAL TAX  
DEPARTMENT AGAINST EXT.P8 EVIDENCING  
PAYMENT OF VAT ON THE IMPORTED GOODS.

Exhibit P17 TRUE COPY OF THE NOTIFICATION NO.102/2007  
DATED 14.09.2007.

Exhibit P18 TRUE COPY OF THE ORDER NO.61/2011 DATED  
04.03.2011 PASSED BY THE 2ND RESPONDENT.

Exhibit P19 TRUE COPY OF THE LETTER DATED 21.06.2011  
ISSUED BY THE DIVISIONAL FOREST OFFICER,  
PERUMBAVOOR.

Exhibit P20 TRUE COPY OF THE JUDGMENT DATED 22.03.2011  
IN WPC NO.4809 OF 2011.

RESPONDENT EXHIBITS

Exhibit R1(A) TRUE COPY OF THE NOTIFICATION NO.102/2007  
CUS.DT.14.09.2007 ISSUED BY THE GOVERNMENT  
OF INDIA

PETITIONER EXHIBITS

Exhibit R1(b) TRUE COPY OF THE ORDER F.NO.336/25/2011 TRU  
DAT.26.04.2012 ISSUED BY THE GOVERNMENT OF  
INDIA.



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WP(C)No.15946 OF 2011&Con.cases 29

APPENDIX OF WP(C) NO. 28220 OF 2011

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE JUDGMENT DATED 23.11.2009 IN WPC.NO.33566 OF 2009.
Exhibit P2	TRUE COPY OF THE ORDER DATED 5.8.2010 ISSUED BY THE INTELLIGENCE OFFICER-3 (RAPID ACTION), ERNAKULAM AT EDAPPALLY FOR THE ASSESSMENT YEARS 2006-07 ISSUED TO THE PETITIONER.
Exhibit P3	TRUE COPY OD THE ORDER DATED 14.07.2010 ISSUED BY THE DEPUTY COMMISSIONER (REFUNDS), CUSTOMS HOUSE, TUTICARIN.
Exhibit P4	TRUE COPY OF THE ORDER DATED 6.5.2010 ISSUED BY THE ASST.COMMISSIONER (REFUNDS), NEW CUSTOM HOUSE, MANGALORE-10.
Exhibit P5	TRUE COPY OF THE BILL OF ENTRY FOR HOME CONSUMPTION FILED BY THE PETITIONER.
Exhibit P6	TRUE COPY OF THE ORDER DATED 14.01.2011 ISSUED BY THE SECOND RESPONDENT.
Exhibit P7	TRUE COPY OF THE ORDER DATED 14.01.2011 ISSUED BY THE SECOND RESPONDENT.
Exhibit P8	TRUE COPY OF THE ORDER DATED 14.01.2011 ISSUED BY THE SECOND RESPONDENT.
Exhibit P9	TRUE COPY OF THE LETTER DATED 21.06.2011 ISSUED BY THE DIVISIONAL FOREST OFFICER, PERUMBAVOOR.
Exhibit P10	TRUE COPY OF THE JUDGMENT DATED 22.03.2011 IN WPC NO.4809 OF 2011.



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WP(C)No.15946 OF 2011&Con.cases 30

APPENDIX OF WP(C) NO. 29872 OF 2011

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE NOTIFICATION NO.102/2007 CUSTOMS DATED 14/9/2007
Exhibit P2	TRUE COPY OF LETTER DATED 21/6/2011 OF THE DIVISIONAL FOREST OFFICER, PERUMBAVOOR,
Exhibit P3	TRUE COPY OF THE PASS ISSUED BY THE FOREST DEPARTMENT OF KARNATAKA.
Exhibit P4	TRUE COPY OF THE ORDER NO.F&1/29/08-09 DATED 5-8-2010 OF THE INTELLIGENCE OFFICER.
Exhibit P5	TRUE COPY OF THE EXAMINATION ORDER DATED 28/09/2010 PASSED BY THE APPEARING OFFICER, CUSTOMS HOUSE, COCHIN-9
Exhibit P6	TRUE COPY OF THE ORDER NO.2248/A/2011 DATED 01/09/2011 OF THE 6TH RESPONDENT
Exhibit P7	TRUE COPY OF THE BILL OF ENTRY NOS.4470748 DATED 26-8-2011
Exhibit P8	TRUE COPY OF THE BILL OF ENTRY NO.4470734 DATED 26/8/2011
Exhibit P9	TRUE COPY OF THE LETTER F.NO.S32/76/2011 AP(1) AP(1) CUS DATED 16/09/2011 OF THE 5TH RESPONDENT.
Exhibit P10	TRUE COPY OF THE SHOW CAUSE NOTICE F.NO.S32/76/2011 AP(1) CUS DATED 5/10/2022 ISSUED BY THE 4TH RESPONDENT.
Exhibit P11	TRUE COPY OF THE REPLY DATED 20/10/2011 SUBMITTED BY THE PETITIONER BEFORE THE 4TH RESPONDENT.
Exhibit P12	TRUE COPY OF THE JUDGMENT PASSED BY THIS HONOURABLE COURT IN W.P.(C) NO.26577 OF 2011. DATED 13/10/2011.
Exhibit P13	TRUE COPY OF THE CERTIFICATE NO.PRO.5/4178/2011 DATED 19/10/2011 OF THE CONSERVATOR OF FORESTS, THIRUVANANTHAPURAM.
Exhibit P14	TRUE COPY OF THE CERTIFICATE NO.32070410212/10/11. DATED 03/11/2011 OF THE ASSISTANT COMMISSIONER, SPECIAL CIRCLE- III, ERNAKULAM.
Exhibit P15	TRUE COPY OF THE REQUEST DATED 24/10/2011. SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT.
Exhibit P16	TRUE COPY OF THE REQUEST DATED 27/10/2011.SUBMITTED BY THE PETITIONER



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BEFORE THE 5TH RESPONDENT.

Exhibit P17 TRUE COPY OF THE MEASUREMENT SHEET ISSUED TO THE PETITIONER.

Exhibit P18 TRUE COPY OF THE MEASUREMENT WORKED OUT BY THE PETITIONER.

Exhibit P19 TRUE COPY OF THE LETTER F.NO.S30/88/2011 AP(1) CUS DATED 31/11/2011 OF THE 5TH RESPONDENT.

Exhibit P20 TRUE COPY OF THE LETTER DATED 5/11/2011 SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT

Exhibit P21 TRUE COPY OF THE REPRESENTATION DATED 14/10/2011 SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.

Exhibit P22 TRUE COPY OF THE REPRESENTATION DATED 05/11/2011 SYBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

Annexure A TRUE COPY OF THE LETTER DT.31/10/2011 ISSUED TO THE PETITIONER.

Exhibit P23 TRUE COPY OF THE LETTER NO.B-490/(A)/11 DATED 23-11-2011 OF THE ASSISTANT CONTROLLER, LEGAL METROLOGY, ERNAKULAM, ALONG WITH THE RELEVANT PAGE OF THE SCHEDULE.

Exhibit P24 TRUE COPY OF THE PACKING LIST.

Exhibit P25 TRUE COPY OF THE LETTER DATED 5/11/2011 SUBMITTED BY THE PETITIONER TO THE ASSISTANT CONTROLLER, LEGAL METROLOGY DEPARTMENT

Exhibit P26 TRUE COPY OF THE INFORMATION DATED 26-11-2011 ISSUED BY THE ASSISTANT CONTROLLER, LEGAL METROLOGY DEPARTMENT TO THE PETITIONER.

Exhibit P27 TRUE COPY OF THE RELEVANT PAGE OF THE PACKING LIST

Annexure A TRUE COPY OF THE CLARIFICATION ORDER DATED 26/4/2012 ISSUED BY THE GOVERNMENT OF INDIA.

Exhibit P28 TRUE COPY OF THE LETTER DATED 26/11/2011 ISSUED BY THE LEGAL METROLOGY DEPARTMENT.

Exhibit P29 TRUE COPY OF THE LETTER NO.9-22/CO-ORDER/IWST/2006/7202 DATED 30/1/2012 ISSUED BY THE INSTITUTE OF WOOD SCIENCE AND TECHNOLOGY BANGALORE. ALONG WIT THE INFORMATION. (RELEVANT DETAILS).

Exhibit P30 TRUE COPY OF THE REPRESENTATION DATED



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	3.2.2012	SUBMITTED	BEFORE	THE	2ND
	RESPONDENT.				
Exhibit P31	TRUE	COPY	OF	THE	NOTICE
	F.NO.C16/107/2011/LEG.CUS.DATED			7/3/2012	
	ISSUED BY ASST.COMMISSIONER OF CUSTOMS				
	(LEGAL) .				
Exhibit P32	TRUE	COPY	OF	THE	LETTER
	F.NO.326/25/2011/TRU			DATEDE 26/4/2012	
	ISSUED BY GOVERNMENT OF INDIA.				
Exhibit P33	TRUE COPY OF THE MEASUREMENT LIST OF 158				
	NUMBERS TEAK WOOD LOGS PREPARED BY THE				
	CUSTOMS AUTHORITY AFTER THE PHYSICAL				
	VERIFICATION.				
Exhibit P34	TRUE COP OF MEASUREMENT LIST OF 169 NUMBERS				
	OF PINKODA LOGS PREPARED BY THE CUSTOMS				
	AUTHORITY AFTER THE PHYSICAL VERIFICATION.				
Exhibit P35	TRUE COPY OF LETTER NO.E4-460A/14 DATED				
	26/2/2014 ISSUED BY THE DEPUTY CONSERVATOR				
	OF FORESTS (NC) TO THE PETITIONER WITH THE				
	APPENDED DOCUMENTS.				