



2023/KER/76562

C.R.

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

THURSDAY, THE 30TH DAY OF NOVEMBER 2023 / 9TH AGRAHAYANA, 1945

WP(C) NO. 2977 OF 2015

PETITIONER:

ARTECH REALTORS (P) LTD, AGED 48 YEARS
ARTECH REALTORS (P) LTD, THYCAUD, THIRUVANANTHAPURAM,
REPRESENTED BY ITS MANAGING DIRECTOR T.S.ASOK

BY ADVS.
SRI.V.V.ASOKAN (SR.)
SRI.R.JAIKRISHNA
SRI.K.I.MAYANKUTTY MATHER

RESPONDENTS:

- 1 INTELLIGENCE OFFICER, SQUAD NO.1, OFFICE OF THE
INTELLIGENCE OFFICER
SQUAD NO.1, OFFICE OF THE INTELLIGENCE OFFICER,
COMMERCIAL TAXES, THIRUVANANTHAPURAM - 695 001.
- 2 COMMERCIAL TAX OFFICER
WORKS CONTRACT, TAX TOWERS, KARAMANA,
THIRUVANANTHAPURAM - 695 002.
- 3 INSPECTING ASSISTANT COMMISSIONER
TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM -695 002.
- 4 ADDL.R4 ASSISTANT COMMISSIONER (WORKS CONTRACT),
COMMERCIAL TAXES, TAX TOWER, THIRUVANANTHAPURAM -2,
IMPLEADED VIDE ORDER DATED 11.09.2015 IN I.A NO
10030/15

OTHER PRESENT:

RESHMITA RAMACHANDRAN-GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
30.11.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



DINESH KUMAR SINGH, J.

W.P.(C) No. 2977 of 2015

Dated : 30th November 2023

JUDGMENT

This Writ Petition is filed by the petitioner impugning Ext.P12 penalty order passed by the first respondent under Section 67(1) of the Kerala Value Added Tax Act, 2003 '(KVAT Act' for short) imposing penalty of Rs.6,06,16,380/- only being equal to double the amount of tax allegedly evaded for the financial year 2013-2014 for the offences committed, viz, turn over suppression and tax evasion. The petitioner had furnished demand drafts by way of compounding fee for Rs.8,00,000/- and tax for Rs.80,09,183/- which have been adjusted towards penalty and remitted into Government account vide challan Nos.248 and 255 dated 29th November 2014. The petitioner



was directed to pay balance penalty of Rs.5,18,07,197/-.

2. The Intelligence Squad No.1, Commercial Taxes, Thiruvananthapuram had conducted an inspection at the business premises of the petitioner and certain documents were recovered from the business premises which were seized for verification. Subsequently, the books of accounts were called for. The authorised representative of the dealer appeared and filed copies of monthly and annual returns and the statement showing the contract receipts and tax paid for the year 2013-2014. No other books of account or any other documents pertaining to the claim made by the petitioner/dealer were produced for verification. The petitioner/dealer had opted to pay tax at the compounded rate for the entire contract works under Section 8 of the KVAT ACT, 2003 and remitted tax on the conceded turn over at the rate of 3%. However, in the absence of books of accounts and other relevant documents, the documents and material recovered and data collected from the petitioner's



business premises were processed, and it was noticed that there was suppression of huge volume of turn over and tax evasion for the year 2013-2014, and accordingly a notice under Section 67(1) of the KVAT Act proposing to impose penalty of Rs.14,61,80260/- was issued to the petitioner/dealer.

3. The petitioner had filed a statement which reflected total contract receipts of Rs.1114088582/- for the year 2013-2014. However, on verification of the annual return, it was noticed that the petitioner/dealer had conceded a contract receipt of Rs.441995458/- only for the year 2013-2014 and had claimed deductions of Rs.670808933/- for the year 2013-2014 without any supporting evidence. The said deductions were not allowed in the absence of supporting evidence, and it was held that the petitioner/dealer had suppressed the actual receipts with a view to evade payment of tax. It was also noticed that Rule 24B required that every contractor, developer or builder who undertook



construction or development of flats, apartments or villas should file a declaration in Form No.49 along with returns containing the details of ongoing projects, transfer of apartments/flats/villas made and the works contract tax paid under the Act in respect of purchaser/intending purchaser. However, the petitioner/dealer had not filed the aforesaid declaration along with returns nor disclosed the projectwise receipts in the quarterly returns filed and it was concluded that the petitioner/dealer had intentionally not filed the declaration in form-49 with a view to concede the actual taxable receipts.

4. It was also noticed that Rule 10(2)(b) of KVAT Rules required that where the actual turn over in relation to a works contract, in which the transfer of the goods took place not in the form of goods but in some other form, could not be ascertained from the books of accounts of the dealer or where the dealer had not maintained any accounts, the total turnover in respect of such works



contract should be computed after deducting labour and other charges at a percentage of value of the works contract and therefore, the assessing authority deducted 25% of the suppressed turn over towards labour and other charges and worked out the suppressed taxable turn over at Rs.50,40,69,843/- and tax evaded at Rs.7,30,90,130/- and imposed penalty of Rs.14,61,80,260/- being double the amount of tax evaded for the year 2013-2014.

5. The petitioner took the plea that the petitioner had paid VAT at the rate of 3% on the conceded turn over for all quarters for the year 2013-2014 and the Assessing Officer had approved the compounding tax as filed by them, all the provisions of the Act should be given a go-bye and all further actions would be governed by Section 8 of the KVAT Act. It was further said that the estimation of taxable turn over as provided in Section 6 and penalty imposed at double the amount of tax should be reversed. The Assessing Authority had not cancelled the order of



compounding and therefore, no further action for estimation of taxable turnover and penalty could be taken.

6. It was further stated that the assessment for the year 2011-12 was completed on payment of VAT @ 3% on conceded turnover for all quarters in that year and the order was issued in that regard. The amount of escaped turn over on such assessment for all years would be taxed only at the rate of 3% for 2011-2012 and the tax was remitted accordingly. It was also stated that the variance was not considered as 'Suppressed Turnover'. The next contention raised by the petitioner/dealer was that they were following the method of accounting as per AS-7, i.e., percentage completion method for recognition of income/turnover for their profit and loss account. Any receipt for the project which had not attained 15% progress would be deducted from the receipts and same would be accounted as receipts on exceeding 15% of the project, i.e. when the project advances above 15% completion, the



whole amount is added to the turnover and VAT would be paid. Thus, there was no portion of any turnover which escaped assessment during the life time of the project, and it was stated that there was no suppression and it was only a timing difference. Additionally, it was said that some initial bookings also would get cancelled and the advance paid for such booking would be like a deposit only which would be refunded in full. In normal case, it would be the liability and the same was not therefore, included in the taxable receipts.

7. With a view to settling and putting an end to the proceedings initiated against the petitioner/dealer and to avoid long legal proceedings, the petitioner had paid maximum compounding fee of Rs.8 lakhs under Section 74 of the KVAT Act. It was also stated that the refunds that paid back to the customers in this process in future years should be allowed as deduction in that year without prejudice to the tax payment made at that time.



8. The Intelligence Officer considered the reply and submissions and documents of the petitioner/dealer. Petitioner's request for compounding the offence under Section 74 of the Act was examined in detail. The Intelligence Officer noted that the verification of books of accounts revealed that there was turnover suppression and tax evasion for the year 2013-2014. Further verification would reveal that the dealer was eligible for deductions towards labour charges and establishment costs which would come to 29.63% of the total contract income as reflected in the books of accounts and thus, deduction of 29.69% was allowed towards labour charges and establishment costs in relation to the suppressed turn over

9. After deducting 29.69%, taxable turn over suppressed was found as Rs.20,90,21,986/- and tax due @ 14.5% was calculated at Rs.3,03,08,190/- and this was held to be the tax evaded. It was noticed that Section 8 of the KVAT Act envisages payment of tax at compounded rate of



3% for the whole contract amount received for a year. It was noticed that in the present case, the dealer had wilfully suppressed the actual contract receipts by depleting the figures in the quarterly returns filed for the year 2013-2014 and thereby evaded tax. By filing incorrect and untrue returns, the dealer had violated the provisions of the KV Act and Rules made thereunder, the offence committed by the petitioner/dealer would be punishable under section 67(1) of the KVAT Act, 2003.

10. The Intelligence Officer, considering the gravity of the offence, was of the opinion that the imposition of maximum penalty was warranted in the case. Since the turnover suppression was proved, the dealer was not entitled to pay tax at the compounded rate of 3% of the suppressed portion of turnover. The Intelligence Officer also took note of the judgment of this Court in the case of *Getty Joseph v State of Kerala (Judgment dated 31st July 2012)* and similar other cases wherein it has been held that



if a dealer is not complying with the statutory requirements, such a dealer would not be entitled for any concession provided under the Act. This order is under challenge in the present Writ Petition.

11. Sri Mayankutty Mather, learned counsel for the petitioner has submitted that the petitioner/assessee had effected the tax at the compounding rate of 3% under Section 8 of the KVAT Act and paid the maximum penalty of Rs.8 lakhs, the proceedings under Section 67(1) of the Kerala Value Added Tax Act, 2003 ought not have been initiated. He, therefore, submits that respondent No.1 did not have the jurisdiction to initiate the penalty proceedings to pass the impugned order imposing the penalty of Rs.6,06,16,380/- and demand of Rs.5,18,07,197/- after adjusting the compounding fee and tax of Rs.8,00,000/- and Rs.80,09,183/- respectively is illegal and liable to be quashed.

12. The next contention of the learned counsel for the



petitioner is that the petitioner was not afforded an opportunity of hearing and, therefore, the impugned order passed is in violation of the principles of natural justice. Therefore, this Court, in exercise of its jurisdiction under Article 226 of the Constitution of India, should interfere with the impugned order and quash the same.

13. The third contention which had been raised by the learned counsel for the petitioner is that there was no wilful suppression of the turnover by the petitioner in filing its return. It was the *bona fide* mistake of the petitioner to have adopted AS-7 method of compounding which was adopted for income tax return in case of KVAT return. However, in KVAT return, the AS-7 method is not applicable, and therefore, every receipt ought to have been disclosed but this mistake was not deliberate and intentional and therefore, no penalty proceedings would have been initiated against the petitioner for alleged suppression of the taxable turnover.



14. Ms.Reshmita Ramachandran, learned Government Pleader, however, submits that the petitioner had paid the penalty fee and tax at the rate of 3% on its own without there being any order to that effect. The order, Ext.P1, is in respect of the financial year 2013-2014 which is dated 31st May 2013. It is not in respect of the suppression and negation of tax as discovered after inspection at the premises of the petitioner conducted on 28th October 2013. The petitioner has tried to mislead this Court by saying that the competent authority had passed an order in favour of the petitioner to compound the offence under Section 74 of the Act which could be discovered after the inspection conducted on 28th October 2013. It was noticed that a huge turn over had not been disclosed and escaped tax by wilful and deliberate non-disclosure of taxable turnover. The notice under Section 67(1) of the KVAT Act, 2003 is dated 14th October 2014 whereas the order for compounding was passed on 25th May 2013 in Ext.P1. Therefore, the said



order has no relevance in respect of the notice issued in Ext.P7 under Section 67(1) of the KVAT Act dated 14th October 2014. After receipt of the said notice, the petitioner moved an application on 27.11.2014 in Ext.P9 for compounding of the offence under Section 74 of the KVAT Act, 2003 and deposited the tax at the rate of 3% amounting to Rs.80,09,183/- and maximum compounding fee of Rs.8 lakhs in two bank drafts of the same date, photocopy of which had been placed on record as Ext.P10. It is, therefore, submitted that there was no order passed by the competent authority along with the petitioner to pay the compounding rate of tax and penalty as prescribed in Form-1E and 1B of the KVAT Rules. It is further submitted that the impugned order itself would disclose that the petitioner was afforded an opportunity to produce the Books of Account and documentary evidence and filed their objection to the proposal for imposing the penalty of Rs.14,61,80,260/-. As there had been a pattern by the petitioner of tax



suppression of substantial volume of taxable contract receipts on all the quarters for the year 2013-2014, the compounding application has not been granted and the penalty proceedings have been finalised in the impugned order.

15. The petitioner was also given an opportunity of being heard in the matter. The said notice was served on the petitioner/dealer on 14.10.2014. In response to the said notice, the petitioner requested further time for producing documentary evidence vide letter dated 27th October 2014. The Managing Director of the petitioner appeared on 27.11.2014 and produced documents as mentioned in the impugned order. The petitioner also filed objection by way of reply dated 27.11.2014.

16. I have considered the submissions.

17. In the present Writ Petition, the only question which is required to be considered is whether the order of penalty can be interfered with by this Court in exercise of



the power of judicial review under Article 226 of the Constitution of India. It is well settled that the High Court, in exercise of power of judicial review, under Article 226 of the Constitution of India, would interfere with an order or the proceedings under a statute against which the statutory remedy of appeal etc. is provided only when the proceedings taken under provisions are ultravires, in violation of principles of natural justice, assumption of jurisdiction which is not otherwise vested in the authority or where there is infringement of fundamental rights or in clear evidence of abuse of process of law.

18. It is also well settled that even when grounds on which the jurisdiction can be invoked by the High Court are present, it should be invoked sparingly and only when there is something which goes to the route of the matter and it would be injustice to the petitioner to relegate to alternate forum.

19. Section 6 is chargeable provision of the KVAT Act,



2003. Section 6 proposes levy of tax on sale or purchase of goods which reads as under:

Section 6. Levy of tax on sale or purchase of goods.-
(1) Every dealer whose total turnover for a year is not less than ten lakhs rupees and every importer or casual trader or agent of a non-resident dealer, or dealer in jewellery of gold, silver and platinum group metals or silver articles or contractor or any State Government, Central Government or Government of any Union Territory or any department thereof or any local authority or any autonomous body whatever ben his total turnover for the year, shall be liable to pay tax on his sales or purchases of goods as provided in this Act. The liability to pay tax shall be on the taxable turnover."

20. The provision to pay tax at compounded rate is only in lieu of the obligation to pay tax under Section 6 of the Act. The payment of tax at compounded rate, is only an optional method which assessee may adopt for the purposes of his convenience in making the payment of tax. It is an option available to the assessee as an alternate method of payment of tax which is otherwise charged by Section 6. It is not a right of the assessee. This option can be exercised within the framework of section 8 of the Act.



Section 8 of the KVAT Act, 2003 is worded as under:

Section 8. Payment of tax at compounded rates.- Notwithstanding anything contained in Section 6,- (a)(i) any works contractor not being a dealer registered under the provisions of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), and who is not an importer may, at his option, instead of paying tax in accordance with the provisions of the said section, pay tax at three per cent of the whole contract amount;

(ii) any works contractor not falling under clause (i) above may, at his option, instead of paying tax in accordance with the provisions of the said section, shall pay tax at three per cent of the contract amount after deducting the purchase value of goods excluding freight and gross profit element consigned into the State on stock transfer or purchased from outside the State and for the purchase value of goods to deducted shall pay tax at the scheduled rate applicable to such goods.

Provided that notwithstanding anything contained in sub-clause (ii) above, the compounded tax payable by any works contractor under this clause in respect of works contracts awarded by Government of Kerala, Kerala Water Authority or Local Authorities shall be four per cent of the whole contract amount:

Provided further that the provisions of this clause shall not apply to any works contract in which the transfer of material is in the form of goods:

Provided also that notwithstanding anything contained elsewhere in this Act, a works contractor who intends to pay tax at compounded rate in



accordance with this clause in respect of all works undertaken by him during a year, may, instead of filing separate application for compounding for individual works, file a single option for payment of tax under this clause before 30th day of April of the year to which the option relates, subject to eligibility.

21. However, Section - 8 has to be read with Rules 24 and 24B of the Kerala Value Added Tax Rules which, for the purposes of comprehension and decision of this case, are extracted hereunder:

24. Submission of quarterly returns:- (1) Every dealer who has opted to pay presumptive tax under sub-section (5) of Section 6 or compounded tax under section 8, other than those paying tax under item (ii) of clause (c) or under clause (e) of section 8, or under clause (f) of section 6 every dealer dealing exclusively in goods included in the First Schedule, every Central or State Government or any Union Territory and any Department therefor, Local Authority and any Autonomous Body and every works contractor shall file quarterly returns in form Nos. 10, 10A, 10D or 10F, as the case may be, for the quarter ending the 30th June, 30th September, 31st December and 31st March to the assessing authority on or before the 25th of the month following the respective quarter."

24B. Contractors to file Declaration.-(1) Every contractor or/promoter/developer or by whatsoever name called who undertakes construction or development of flats or



apartments or villas shall file a declaration in form No.49 along with returns containing the details of ongoing projects, transfer or apartments/flats/villas made and the works contract tax paid under the Act etc in respect of every purchaser/intending purchaser.

(2) Where such contractors are holding flats or apartments or villas the contract of which was undertaken prior to 1st April, 2007 but pending to be transferred as on the 1st April, 2007 and a portion of or full tax for its construction under the Act has already been paid by them, such contractors shall have to file the declaration in form No.49 on an annual basis relating to the years in which such payment of tax have been made."

22. Thus, a dealer who opts for making payment at compounded rate under Section 8 is required to file quarterly returns in Form -10, 10A, 10B and 10F for the quarter ending 30th June, 31st September and 31st March to the Assessing authority in respect of a contractor/promotor/developer of flats, apartments/villas, declaration is required to be filed in Form-49 along with returns disclosing information as required under the Rule 24-B. The permission to pay tax under the



compounding scheme is issued in Form 1B available along with the Rules. The form obligates the assessee to declare the Works Order Number, date, description of work, the name of the awardee, the amount of the contract and the period of the contract in explicit terms. There is no permission which has been granted to the petitioner after issuance of the notice dated 14th October 2014, Ext.P7 for remitting the tax at the compounding rate. Therefore, the contention of the learned counsel for the petitioner that once the permission was granted to make payment on compounding rate with maximum penalty, the respondent could not have proceeded with penalty proceedings is not correct in the facts of the case as mentioned above.

23. It is also important to know that under Rule 24B of the KVAT Rules, it is obligatory for every contractor, promoter or developer to file a declaration in Form-49 along with the returns containing all details of ongoing



projects, transfer of apartments/flats, villas. Form-49 requires the assessee to give the details of ongoing projects being executed by them in Part-A of the Form, the details of the transfer of flats, apartments etc. in Part-B thereof and the name of the projects, description of the apartments and name and address of the intending purchaser in Part-C of the form. What is intended under Rule 24B is that the contractor should disclose all the works that they had carried out, pay tax for such works under provisions of Section 6 or Section 8 at compounded rates if it is so granted. In the present case, the petitioner had not filed Form No.49 declaring the details of ongoing projects as prescribed under Rule 24B, therefore, he has not been granted permission to pay tax at compounded rate. The payment of tax and penalty is of his own without any permission.

24. Under the Value Added Tax Regime, Sections 21,22, 24 and 25, the provisions for self-assessment create



an obligation on the assessee to file a correct return. Section 21 contemplates self-assessment on the basis of return filed by the assessee subject to the provisions of Sections 22, 24 and 25. There is no regular assessment contemplated under the regime of KVAT Act, 2003. A Division Bench of this Court in the case of *State of Kerala v Alukkas Jewellery* (2018(3) KLT 360) has held that provisions for self-assessment creates an obligation on the assessee to file a correct return which is more onerous than in a regime which mandates regular assessment. Filing of an untrue or incorrect return in view of sub clause (d) of Section 67(1) assumes more rigour in the teeth of the onerous obligation, resulting in imposition of penalty without reference to whether there has been disclosure made in the books of account or not.

25. The same view has been re-iterated by the Division Bench in the case of *Diebold Systems Pvt. Ltd. v Intelligence Officer* (Writ Appeal No.2288 of 2018) dated



3rd December 2018. It is also well settled that the assessment proceedings and penalty proceedings are distinct and separate proceedings and have different and distinct scope.

26. From the facts, as narrated in the show cause notice and the order impugned, it is evident that the petitioner/assessee has not made true and correct disclosure, and there has been a pattern of untrue and incorrect returns for all the quarters for the year 2013-14 suppressing substantial volume of taxable contract receipts evading the tax. Therefore, there is little substance in the submission of the learned counsel for the petitioner that there was no deliberate suppression of the contract receipts as recorded in the impugned order.

27. The assessment proceedings have also been completed under Section 25 of the Act for the year 2013-2014 and a demand of Rs.5,53,85,288/- has been issued against the petitioner. The petitioner has filed an appeal



against the said order before the first appellate authority and paid 20% of the tax amount.

28. Considering the aforesaid facts, I am of the considered view that the impugned order passed by respondent No.1 is neither without jurisdiction nor in violation of the principles of natural justice as alleged and therefore, this Court would not like to exercise its jurisdiction under Article 226 of the Constitution of India. The petitioner's appeal against the assessment order is already pending and therefore, if the petitioner files appeal within a period of 15 days against the impugned penalty order Ext.P12 dated 30.11.2014, the appellate authority should consider the appeal on merits, without going into the question of limitation in accordance with law.

With the aforesaid observation, the present Writ Petition stands disposed of. It is made clear that any observation made herein above should be treated only



limited to for the purpose of disposal of the present petition. The appellate authority should examine the appeal on its merit without being influenced by any of the observations made herein above.

Sd/-DINESH KUMAR SINGH
JUDGE

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**APPENDIX OF WP (C) 2977/2015**

PETITIONER EXHIBITS

- Exhibit P1 TRUE COPY OF THE PERMISSION GIVEN IN FORM NO.1E ALONG WITH FORM NO.1B DISCLOSING THE PENDING WORKS AND LIABILITY DATED 31.5.2013.
- Exhibit P2 TRUE COPY OF THE PROFIT AND LOSS ACCOUNT AND BALANCE SHEET OF THE ASSESSEE FOR THE ACCOUNTING YEAR 2012-13 DATED 5.9.2013.
- Exhibit P2 (A) TRUE COPY OF THE PROFIT AND LOSS ACCOUNT AND BALANCE SHEET OF THE ASSESSEE FOR THE ACCOUNTING YEAR 2013-14 DATED 1.9.2014.
- Exhibit P3 TRUE COPY OF THE RECONCILIATION STATEMENT DISCLOSING THE ASSESSABLE VALUE AND THE PORTIONS OF RECEIPTS NOT CONCEDED IN THE YEAR DATED NIL.
- Exhibit P4 TRUE COPY OF THE FORM NO.13 (AUDIT REPORT) AND FORM NO.13 A (STATEMENT OF PARTICULARS) PERTAINING TO THE ASSESSMENT YEAR 2013-14 dated 31.12.2014.
- Exhibit P5 TRUE COPY OF THE ANNUAL RETURN (KVAT) FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2012-13 DATED 5.6.2013.
- Exhibit P5 (A) TRUE COPY OF THE ANNUAL RETURN (KVAT) FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2013-14 DATED 3.5.2014.
- Exhibit P6 TRUE COPY OF THE PENALTY ORDER PASSED BY THE 1ST RESPONDENT DATED 30.11.2013.
- Exhibit P7 TRUE COPY OF THE NOTICE UNDER SECTION 67(1) OF THE KVAT ACT ISSUED BY THE 1ST RESPONDENT DATED 14.10.2014.
- Exhibit P8 TRUE COPY OF THE REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DATED 27.11.2014.
- Exhibit P9 TRUE COPY OF COMPOUNDING APPLICATION FILED BY THE PETITIONER UNDER SECTION 74 OF THE KVAT ACT DATED 27.11.2014.
- Exhibit P10 TRUE COPY OF THE DEMAND DRAFTS DATED 27.11.2014.
- Exhibit P11 TRUE COPY OF THE RECONCILIATION STATEMENT DISCLOSING THE ASSESSABLE VALUE AS WELL AS THE REMITTANCES OF TAX BY THE PETITIONER



DATED NIL.

- Exhibit P12 TRUE COPY OF THE PENALTY ORDER PASSED BY THE 1ST RESPONDENT DATED 30.11.2014.
- Exhibit P13 TRUE COPY OF THE CIRCULAR ISSUED BY THE COMMISSIONER OF COMMERCIAL TAXES
- Exhibit P14 TRUE COPY OF THE SUMMONS DATED 25.06.2015 ISSUED BY THE ADDITIONAL 4TH RESPONDENT
- Exhibit P15 TRUE COPY OF THE PRE ASSESSMENT NOTICE DATED 16.09.2015 ISSUED UNDER SECTION 25(1) OF THE KVAT ACT
- Exhibit P16 TRUE COPY OF THE REPLY DATED 16.10.2015 FILED BY THE PETITIONER
- Exhibit P16(a) TRUE COPY OF THE REPLY SUBMITTED BY THE PETITIONER DATED 26.10.2015
- Exhibit P17 TRUE COPY OF THE ORDER NO. 32011396244/13-14 DATED 29.12.2015 ISSUED BY THE 4TH RESPONDENT
- Exhibit P17(a) TTRUE COPY OF THE RECTIFIED ORDER NO. 32011396244/13-14 DATED 19.01.2016 ISSUED BY THE 4TH RESPONDENT
- Exhibit P18 TRUE COPY OF THE JUDGMENT OF THIS HON'BLE COURT DATED 14.10.2016 IN W.P.(C) NO. 32995/2016