





#### भारत सरकार GOVERNMENT OF INDIA

वित्त मंत्रालय MINISTRY OF FINANCE राजस्व विभाग DEPARTMENT OF REVENUE केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS आयुक्त (अपील) का कार्यालय OFFICE OF THE COMMISSIONER (APPEALS) केन्द्रीय कर एवं केन्द्रीय उत्पाद शल्क CENTRAL TAX AND CENTRAL EXCISE

के.रा. भवन C.R BUILDING आई. एस. प्रेस रोड, कोच्चि-१८ I.S. PRESS ROAD, KOCHI-682018

Phone: 0484 -2390404 Extn 368 E-mail: cochin-appeals@gov.in A.No.235/GST/TVM/ADC-JC/2023-24 आदेश की तारीख Date of Order: 25,11,2024 A.No.247/GST/TVM/ADC-JC/2023-24 जारी तारीख Date of Issue: 29.11.2024 A.No.257/GST/TVM/ADC-JC/2023-24 A.No.270/GST/TVM/ADC-JC/2023-24 DIN: 20241158XJ0000722024 A.No.275-76/GST/TVM/ADC-JC/2023-24 A.No.280/GST/TVM/ADC-JC/2023-24 A.No.292-293/GST/TVM/ADC-JC/2023-24 A.No.300/GST/TVM/ADC-JC/2023-24 A.No.306/GST/TVM/ADC-JC/2023-24 A.No.1/GST/TVM/ADC-JC/2024-25 A.No.6-8/GST/TVM/ADC-JC/2024-25 A.No.14/GST/TVM/ADC-JC/2024-25 A.No.24/GST/TVM/ADC-JC/2024-25 A.No.27/GST/TVM/ADC-JC/2024-25 A.No.34/GST/TVM/ADC-JC/2024-25 A.No.36/GST/TVM/ADC-JC/2024-25 A.No.39/GST/TVM/ADC-JC/2024-25

A.No.41/GST/TVM/ADC-JC/2024-25

A.No.55/GST/TVM/ADC-JC/2024-25

A.No.44-47/GST/TVM/ADC-JC/2024-25

A.No.49-51/GST/TVM/ADC-JC/2024-25

A.No.57-58/GST/TVM/ADC-JC/2024-25

A.No.69-73/GST/TVM/ADC-JC/2024-25 A.No.78/GST/TVM/ADC-JC/2024-25 A.No.81/GST/TVM/ADC-JC/2024-25 A.No.83/GST/TVM/ADC-JC/2024-25 A.No.86-87/GST/TVM/ADC-JC/2024-25 A.No.90-93/GST/TVM/ADC-JC/2024-25 A.No.100/GST/TVM/ADC-JC/2024-25 A.No.104/GST/TVM/ADC-JC/2024-25 A.No.110-125/GST/TVM/ADC-JC/2024-25 A.No.127-151/GST/TVM/ADC-JC/2024-25 A.No.153-160/GST/TVM/ADC-JC/2024-25 A.No.162-166/GST/TVM/ADC-JC/2024-25 A.No.168-174/GST/TVM/ADC-JC/2024-25 A.No.176-187/GST/TVM/ADC-JC/2024-25

#### आदेश सं. ORDERS-IN-APPEAL No.

G S T -0 0 0 -A P P - 1 5 3 - 2 7 3

सीजीएसटी अधिनियम, २०१७ की धारा १०७ की उप-धारा (११) के संदर्भ में पारित: {Passed in terms of sub-section (11) of Section 107 of the CGST Act, 2017 by}

DR. AJITESH RADHAKRISHNAN I.R.S., JOINT COMMISSIONER (APPEALS)

#### प्रस्तावना/PREAMBLE

- यह प्रति उस व्यक्ति के निजी उपयोग के लिए नि: शुल्क दी जाती है जिसे यह जारी किया गया है।
   This copy is granted free of charge for the private use of the person to whom it is issued.
- 2. व्यथित कोई भी व्यक्ति, केंद्रीय माल और सेवा कर नियम, 2017 के नियम 110 के साथ पठित सीजीएसटी अधिनियम, 2017 की धारा 112(1) के तहत इलेक्ट्रॉनिक या अन्य माध्यम से, केंद्रीय माल और सेवा कर अधिनियम 2017 की धारा 109 के तहत गठित उपयुक्त अपीलीय न्यायाधिकरण के राज्य/क्षेत्र के क्षेत्राधिकार के खंडपीठ में उन मामलों में, जिनमें "आपूर्ति की जगह" विवाद-ग्रस्त विषयों में से एक न हो, अपील दायर कर सकता है। जहां "आपूर्ति की जगह" विवादित मामलों में से एक है, अपील, उपरोक्त धारा 109 के तहत गठित राष्ट्रीय/क्षेत्रीय खंडपीठ के समक्ष दायर की जाए। जिस आदेश के विरुद्ध अपील दायर की जा रही है उसे अपीलकर्ता को संप्रेषित करने की तिथि से 3 (तीन) माह के अंदर अपील जीएसटी एपीएल-05 फॉर्म में दायर की जानी चाहिए। आदेश की एक प्रमाणित प्रति, यदि लागू हो तो नियम 110(5) के अंतर्गत विहित शुल्क तथा अन्य संग तदस्तावेज संलग्न करते हुए, अपील पर नियम 26 के तहत विनिर्दिष्ट तरीके से हस्ताक्षर किए जाएं।

Any person aggrieved by this order, may under Section 112(1) of the Central Goods and Services Tax (CGST) Act 2017, read with Rule 110 of the CGST Rules, 2017, file an appeal electronically or otherwise, to the appropriate State/Area Bench of the Appellate Tribunal constituted under Section 109 of the CGST Act 2017 in cases not involving 'place of supply' as one of the disputed issues. Where the 'place of supply' is one of the disputed issues, the appeal shall be filed with National/Regional bench constituted under the said Section 109. The appeal should be filed in Form GST APL-05 within 3 (THREE) months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal. The appeal shall be signed in the manner specified under Rule 26, enclosing a certified copy of the order, the prescribed fee under Rule 110(5) if applicable, and any other relevant documents.

3. सीजीएसटी नियम, 2017 के नियम 111 के साथ पठित सीजीएसटी अधिनियम, 2017 की धारा 112(3) के तहत आयुक्त द्वारा प्राधिकृत अधिकारी इलेक्ट्रॉनिक या अन्य माध्यम से, सीजीएसटी अधिनियम, 2017 की धारा 109 के तहत, गठित अपीलीय न्यायाधिकरण के राज्य/क्षेत्र के क्षेत्राधिकार के खंडपीठ में उन मामलों में, जिनमें "आपूर्ति की जगह" विवाद-ग्रस्त विषयों में से एक न हो, अपील दायर कर सकता है। जहां "आपूर्ति की जगह" विवादित मुद्दों में से एक है, अपील, उपरोक्त धारा 109 के तहत गठित राष्ट्रीय/क्षेत्रीय खंडपीठ के समक्ष दायर की जाए। जिस आदेश के विरुद्ध अपील दायर की जा रही है उसे जारी करने की तिथि से 6 (छः) माह के अंदर अपील जीएसटी एपीएल-07 फॉर्म में दायर की जानी चाहिए। अपील के साथ आदेश की प्रमाणित प्रति एवं अन्य संगत दस्तावेज संलग्न हों। विभागीय अपील पर क्रॉस आपत्तियां, सीजीएसटी अधिनियम, 2017 की धारा 112(5) के साथ पठित नियम 110(2) के अनुसार जीएसटी एपीएल-06 फॉर्म में इसके सम्प्रेषण के 45 दिनों के अंदर दायर किए जाएं और इस पर नियम 26 में विनिर्दिष्ट तरीके से हस्ताक्षर किए जाएं।

The officer authorized by the Commissioner under Section 112(3) of the CGST Act 2017, read with Rule 111 of the CGST Rules, 2017; file an appeal electronically or otherwise, to the State/ Area bench of the Appellate Tribunal constituted under Sec 109 of the CGST Act 2017 in cases not involving 'place of supply' as one of the disputed issues. Where the 'place of supply' is one of the disputed issues, the appeal shall be filed with National / Regional bench constituted under the said Section 109. The appeal should be filed in form GST APL-07 within 6 (SIX) months of the date of issuance of the disputed order. The appeal shall enclose a certified copy of the order, and any other relevant documents. The

cross objections to the departmental appeal shall be filed within 45 days of communicating it, in Form GST APL-06 in terms of Rule 110(2) read with Section 112(5) of the CGST Act 2017 and signed in the manner specified in Rule 26.

4. धारा 112(8) के अनुसार, धारा 112(1) के तहत तब तक कोई अपील दायर नहीं की जाएगी जब तक कि अपीलकर्ता ने (ए) पूरी तरह आक्षेपित आदेश से उत्पन्न कर, ब्याज, फाइन, शुल्क व जुर्माना के उस अंश का, जो उसके द्वारा स्वीकार किया गया है; तथा (बी) उक्त आदेश, जिसके संबंध में अपील दायर की गई है, से उत्पन्न होने वाली धारा 107(6) के अंतर्गत प्रदत्त राशि के अतिरिक्त, विवादित कर की शेष राशि के 20% का पूर्ण भुगतान नहीं किया हो।

In terms of Section 112(8), no appeal shall be filed under Section 112(1) unless the appellant has paid (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him and (b) a sum equal to 20% of the remaining amount of tax in dispute, in addition to the amount paid under Section 107(6), arising from the said order, in relation to which the appeal has been filed.

5. (i) धारा 112(1) के तहत आवेदन पत्र के साथ 5 रुपये (पांच रुपये मात्र) मूल्य की गैर-न्यायिक न्यायालय शुल्क मुहर लगेगी। नियम 110(5) के साथ पठित धारा 112(10) के अनुसार, अपीलीय न्यायाधिकरण के समक्ष अपील/अपील प्रत्यावर्तन हेतु प्रस्तुत आवेदन के साथ, प्रत्येक एक लाख रुपये के टैक्स या इनपुट टैक्स क्रेडिट, अथवा कर में अंतर अथवा लिप्त इनपुट टैक्स क्रेडिट, अथवा जिस आदेश के खिलाफ अपील की गई है उसमें निर्धारित फाइन, शुल्क या जुर्माना की राशि के प्रति (अधिकतम रु. पच्चीस हजार रुपये के अध्यधीन) एक हजार रुपये का शुल्क होना चाहिए।

The application under Sec 112(1) shall bear non-judicial court fee stamp of value Rs.5 (Rs. Five Only). In terms of Section 112(10) read with Rule 110(5), an application for appeal/registration of appeal before the Appellate tribunal shall be accompanied by a fee of One thousand Rs. for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of twenty-five thousand rupees.

6. उपरोक्त धारा 112 की उप-धारा (5) में संदर्भित क्रॉस प्रत्याक्षेपों के ज्ञापन के संबंध में कोई शुल्क देय नहीं होगा। धारा 112(3) के अन्तर्गत, आयुक्त द्वारा अपील दायर करने के लिए अधिकृत अधिकारी द्वारा दायर आवेदन के मामले में कोई शुल्क देय नहीं होगा।

No fee is payable in respect of the Memorandum of Cross Objections referred to in sub-sec (5) of Section 112 ibid. No fee is payable in case of an application filed by the officer authorized by the Commissioner to file an appeal under Section 112(3).

7. केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड, नई दिल्ली द्वारा जारी (i) आदेश संख्या 09/2019 – केन्द्रीय कर दिनांक 03.12.2019 [केंद्रीय माल और सेवा कर (कठिनाइयां दूर करना, नौवां) आदेश, 2019] और (ii) केन्द्रीय माल और सेवा कर अधिनियम, 2017 में निहित उक्त एवं अन्य संबंधित मामलों को नियंत्रित करने वाले प्रावधानों और इनके तहत बनाए गए नियम/जारी की गई अधिसूचनाओं की ओर ध्यान आकर्षित किया जाता है।

Attention is invited to (i) Order No. 09/2019 – Central Tax dated 03.12.2019 (The Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019) issued by the Central Board of Indirect Taxes and Customs, New Delhi and (ii) the provisions governing these and other related matters, contained in the Central Goods & Services Act, 2017 and the rules made/notifications issued there under, for compliance.

Sl. No	Name of the Appellant(s)	GSTIN	Name of the Respondent(s) / Order No. and Date
1.	Shri Joseph Chacko, K&K Enterprises, 1/293, Plathanathu Building, Nedumkunnam, Kottayam- 686542	32AIGPC3920K1ZN	The Superintendent of Central Tax and Central Excise, Changanacherry Range {Order-in-Original No. 07/2023-24 GST/SUPDT-CGY dated 30.11.2023}
2.	Shri. Viswhak Senan Nair Girija Devi Anand, Anaswara Electricals, KP- 18/272-1, Charottukonam, Karode P.O., Thiruvananthapuram-695506	32APVPA0103N1Z5	The Superintendent of Central Tax and Central Excise, Neyyattinkara Range {Order-in-Original No. 07/2023-24/GST/SUPDT (NTA Range) dated 14.12.2023}
3.	Shri. Anilkumar Govindan Nair, Asha Medical Supplies, 40/1717, Attakkulangara, Manacaud P O, Thiruvananthapuram-695009	32ABLPN0510C1ZF	The Superintendent of Central Tax and Central Excise, Thiruvallam Range {Order-in-Original No. 09/2023-24 GST (SUPDT) THIRUVALLAM dated 06.12.2023}
4.	M/s. Mulloor Rural Co- Operative Society Ltd., No. T1499, VP XIV/1234-1240, Mulloor, Mukkola, Vizhinjam Thiruvananthapuram-695521	32AAABM1744K1ZR (cancelled on application of taxpayer w.e.f. 31.12.2021)	The Superintendent of Central Tax and Central Excise, Neyyattinkara Range {Order-in-Original No. 05/2023-24 GST/SUPDT (NTA Range) dated 14.12.2023}
5.	Shri. Sabu Chekkottu Sivanandhan, Stationary Arun Stores, 382, Koonam- kara P O, Ranni Perunad, Pathanamthitta-689711	(cancelled suo-moto w.e.f. 22.11.2019)	The Assistant Commissioner of Central Tax and Central Excise, Pathanamthitta Division. {Order-in-Original No. 07/GST/ DIV/2023-24 dated 04.03.2024}
6.	Shri. Gopinathan Nair Manoj LANTRON, Aneesh Villa, XIV/87, Kamukarakonathu Veedu, Aryanadu P O, Nedumangadu, Thiruvananthapuram-695542	(cancelled suo-moto w.e.f. 21.01.2021)	The Superintendent of Central Tax and Central Excise, Nedumangad Range {Order-in-Original No. 08/GST/NDD/SUPDT/2023-24 dated 15.12.2023}
7.	Shri. Thankaraj Santhosh- kumar, Sree Ayyappa Fire Crackers, TC 25/1414, Ayyappan Covil Road, Thampanoor, Thiruvananthapuram-695001	(cancelled suo-moto w.e.f. 20.01.2021)	The Superintendent of Central Tax and Central Excise, CGST Statue Range {Order-in-Original No. 09/GST STATUE/SUPDT/2023-24 dated 14.12.2023}
8.	Shri. Hijaz Moosa Shan, V Publishers Book Stall, Vazhemadom Building, Vazhemadathil, CMS College Road, Kottayam- 686001	32BGMPS9736E1Z0	The Superintendent of Central Tax and Central Excise, Kottayam I Range {Order-in-Original No. 10/2023/SUPDT/GST dated 15.12.2023}

9.	Shri. Moosakutty	32AEKPK5481R1ZU	The Superintendent of Central Tax
	Vazhemadathil		and Central Excise, Kottayam - I
	Kunjumarakar, V. Publishers,		Range
	V Publishers Building, CMS		{Order-in-Original No. 04/2023/
	College Road, Kottayam-		SUPDT/GST dated 18.12.2023}
	686001		,
10.	Shri. Joshy Zacharias,	32AAEPZ1184A1Z0	The Superintendent of Central Tax
	8/60, Vattakkavumkal,		and Central Excise, Mundakkayam
	Chengalam PO, Chengalam,		Range
	Kottayam-686585		{Order-in-Original No. 04/2023-
			24/GST/SUPDT-MKDM dated
			01.12.2023}
11.	M/s. Neuf Solutions,	32AALFN2657D1ZG	The Assistant Commissioner of
	2 <sup>nd</sup> Floor, T.C No. 29/2260-5		Central Tax and Central Excise,
	Berry Heights, Edappazhinji		Thiruvananthapuram North
	Sasthamangalam		Division
	Thiruvananthapuram-695010		{Order-in-Original No. 16/GST/
			AC/DIV/2023-24 dated
			21.12.2023}
12.	Shri. Sam Mathew	32AMCPM0228L1ZC	The Superintendent of Central Tax
	Mallasseril, Mallasseril	( 11 1	and Central Excise, Chengannur
	Agencies, 1, 11/65, St.	(cancelled suo-moto	Range
	Thomas Church Building,	w.e.f. 22.01.2021)	{Order-in-Original No. 03/2023-24
	MC Road, Chengannur,		GST (SUPDT) dated 19.12.2023}
1.2	Alappuzha-689122	22 A D/ZDL12005D1/ZD	The Comparinter dant of Control Torr
13.	Shri. Punnoose	32ADZPU2805P1ZP	The Superintendent of Central Tax
	Madathilparampil	C. Programa	and Central Excise, Changanacherry
	Ulahannan, VI/739B,	Control of the second	Range
	Madathilparampil Glass House, XVII, 254,	WINEMI OF	{Order-in-Original No. 01/2023-24 GST/SUPDT-CGY dated
	Madathiparampil, M C Road		30.11.2023}
	Kurichy, Kottayam-686549	Total - Till	30.11.2023}
14.	Shri. Rajendran Prasad	32AEYPK5618L1ZX	The Superintendent of Central Tax
1 1.	Kizakkecharuvila Veedu		and Central Excise, Kottarakkara
	Kumaran, Rajendra Prasad K		Range
	Pournami, Ezhukone,		{Order-in-Original No. 26/2023-24
	Kollam-691505		GST (SUPDT) dated 05.02.2024}
15.	Shri. Thomas John, Shri.	32AMFPT3311G1ZF	The Assistant Commissioner of
	Thomas John - Contractor,		Central Tax and Central Excise,
	KUP-V/453, Shibu Bhavan,		Kollam Division
	Kundara East, Kundara PO,		{Order-in-Original No. 86/2023-24
	Kollam-691501		GST (AC) dated 22.02.2024}
16.	Smt. Veena Vijayamma Sasi,	32DJVPS3718A1Z4	The Superintendent of Central Tax
	Sree Bhuvaneswari Stockist		and Central Excise, Kayamkulam
	Distributors of Ayurvedic		Range
	Medicine, 11/68,		{Order-in-Original No. 13/2023-24
	Santhamma Memorial		GST dated 14.12.2023}
	Building, Chingoli,		
	Alappuzha-690532		

17.	Smt. Annamma Joseph, SHE	32AZTPJ3582C1ZC	The Superintendent of Central Tax
17.	Pharmacy and Wellness	(cancelled on	and Central Excise, Alappuzha
	Centre, 11/195A,	application of	Range
	Kaithavana, Kanitamkulam	taxpayer w.e.f.	{Order-in-Original No. 16/2023-24
	,	1 0	_ ·
10	Junction, Alappuzha-688003	01.11.2023)	GST dated 14.12.2023}
18.	M/s. Pure Petroleum	32AANFP2377G1Z5	The Superintendent of Central Tax
	Products, Mini Industrial		and Central Excise, Kattakkada
	Estate, Marukil, Malayinkil,	(cancelled suo-moto	Range
	Thiruvananthapuram-695571	w.e.f. 11.06.2024)	{Order-in-Original No. 11/2023-24
			GST/SUPDT-KTDA RANGE
			dated 28.11.2023}
19.	Smt. Yaseen Jalal, MJA	32AVOPJ3875F1ZF	The Superintendent of Central Tax
	Fresh N More, KP111/287-		and Central Excise, Kollam City
	290, Chandhanathoppe,	(cancelled suo-moto	Range
	Kottankara, Kollam-691014	w.e.f. 31.03.2021)	{Order-in-Original No. 23/2023-24
	·	,	GST (SUPDT) dated 13.12.2023}
20.	Shri. Reji Abicottu Thomas,	32AATPT0873F1ZF	The Superintendent of Central Tax
	Sansui Distributors, Kripa		and Central Excise, Kottarakkara
	Nagar, KP II/223, Market	(cancelled suo-moto	Range
	Junction, Kottarakara P O,	w.e.f. 14.01.2020)	{Order-in-Original No. 22/2023-24
	Kollam-691506	w.c.i. 14.01.2020)	GST(SUPDT) dated 05.02.2024}
21.	Shri. Raghavan Sankaran,	32AKAPS1668J1Z2	The Superintendent of Central Tax
21.	II/386 A, Sankaran	52AKAI 510065122	and Central Excise, Kottarakkara
		X 11/1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
	Bhavanam, Thevalappuram,		Range
	Neduvathoor, Kollam- 691507		Order-in-Original No. 24/2023-24
22	ANN	224 A C A N ( 502 D 1 7 0	GST (SUPDT) dated 05.02.2024}
22.	M/s. Madhya Kerala	32AACAM6593P1Z0	The Superintendent of Central Tax
	Orthopaedic Club, 1st Floor,	(	and Central Excise, Kottayam II
	Computer Cell, C block	(cancelled due to	Range
	Building, Kottayam Medical	expiry of registration	{Order-in-Original No. 01/2024-25
	College Alumni Association,	period w.e.f.	GST/SUPDT-KTM II dated
	Medical College P O,	20.11.2018)	03.04.2024}
	Kottayam-686008		
23.	Shri. Ashokan Vamadevan,	32AECPV7171B1ZP	The Superintendent of Central Tax
	Puthanparambil Rubber Tech		and Central Excise, Cherthala
	X/640B, Cherthala South,	(cancelled suo-moto	Range
	Alappuzha-688552	w.e.f. 09.12.2022)	{Order-in-Original No. 08/2024-25
		·	dated 04.04.2024}
24.	Shri. Ajayakumar Venu-	32ABZPV3387R1Z9	The Superintendent of Central Tax
	gopalan, N V Ajayakumar,		and Central Excise, Punalur Range
	Ajaya Bhavan, Pidavoor,		{Order-in-Original No. 05/2024-25
	Pathanapuram, Kollam-		GST (SUPDT) dated 15.04.2024}
	689695		
25.	M/s. Alleppey Lakes and	32AAJCA9612L1ZJ	The Superintendent of Central Tax
25.	Lagoons Tourism Pvt. Ltd.,		and Central Excise, Alappuzha
	Lakes & Lagoons, DTPC	(cancelled suo-moto	Range
	Buildings, Pallathuruthy,	`	{Order-in-Original No. 10/2024-
	Sanathanapuram P.O.,	w.e.f. 21.01.2021)	25/RO/ALP/GST dated
	Alappuzha-688003		11.04.2024}

26.	Smt. Sabeena, Scrap World, IX/172-C, Kayamkulam, Alappuzha-690502	32EUCPS0793E1ZN (suspended w.e.f. 13.05.2024)	The Superintendent of Central Tax and Central Excise, Kayamkulam Range {Order-in-Original No. 43/2023-24
27.	Shri. Sijad Siddhik, Seelan Super Market, XIII/4A, Seelan, Ummermukku, Muthukulam, Alappuzha- 690506	32BMMPS3328C1Z7	GST dated 28.03.2024} The Superintendent of Central Tax and Central Excise, Kayamkulam Range {Order-in-Original No. 35/2023-24 GST dated 26.03.2024}
28.	Shri. Subeer Noorudheen, Madeena Traders, 1, 3/188, K V Jetty, Kumarapuram, Alappuzha-690548	(cancelled suo-moto w.e.f. 18.01.2021)	The Superintendent of Central Tax and Central Excise, Kayamkulam Range {Order-in-Original No. 33/2023-24 GST dated 26.03.2024}
29.	Shri. Bhaskaran Shaji, Thoppil, 12/39-B, Thoppil Building, Pala-Thodupuzha, Pravithanam, Kottayam- 686574	32AJLPS7317L1ZR (cancelled due to expiry of registration period w.e.f. 31.12.2018)	The Superintendent of Central Tax and Central Excise, Pala Range {Order-in-Original No. 35/2024-25 SUPDT/GST dated 18.04.2024}
30.	Shri. Sunil Prabhakaran, Perfect Motors, Perfect Gas Energy, Maruti Service Centre, Punnampallil, Cheppad, Alappuzha-690506	32AZMPP5680Q1ZH	The Superintendent of Central Tax and Central Excise, Kayamkulam Range {Order-in-Original No. 28/2023-24 GST/SUPDT dated 26.03.2024}
31.	Shri. Babu Kuttan, Sithara Medicals, NP 9/300, Venjaramoodu Junction, Venjaramoodu P.O, Thiruvananthapuram-695607	32AGBPK8075G1ZI	The Superintendent of Central Tax and Central Excise, Attingal Range {Order-in-Original No. 12/GST/ATL/SUPDT/2024-25 dated 23.04.2024}
32.	Smt. Suchithra Pradeep, Jan Oushadi Medical Stores, Aalakkamukku, PP - III/240, Puthoor, Puthoor-P.O., Pavithreswaram, Kollam- 691507	32DSWPP3648N1ZS	The Superintendent of Central Tax and Central Excise, Kottarakkara Range {Order-in-Original No. 23/2023-24 GST (SUPDT) dated 05.02.2024}
33.	Smt. Sheeba, 518, Mangalathu Veli, Charamangalam, Muhamma, Alappuzha- 688525	32GXDPS1020L1ZL	The Superintendent of Central Tax and Central Excise, Cherthala Range {Order-in-Original No. 16/2024-25 GST/RS/CTLA dated 17.04.2024}
34.	Shri. Valiyaveetil Vargese Mathukutty, MC Mills, Ground, 123, Valiyaveetil, Pathirapally, Alappuzha- 688521	32ANQPM1056R1ZG	The Superintendent of Central Tax and Central Excise, Alappuzha Range {Order-in-Original No. 16/2024-25/RO/ALP/GST dated 11.04.2024}

35.	Shri. Koilparampil Edward	32AXTPG3058Q1ZV	The Superintendent of Central Tax
55.	Grigary, Giris Rubber Mills,	UMINITI GUUUQILV	and Central Excise, Alappuzha
	Ground, XIII/156,	(cancelled suo-moto	Range
	Koilparambil, Pathirapally,	w.e.f. 19.01.2021)	{Order-in-Original No. 39/2024-25
	Alappuzha-688521	w.c.i. 19.01.2021)	RO/ALP/GST dated 11.04.2024}
36.	11	22 A A D A N/2074V/17O	Ź
36.	M/s. Nedumudy Service Co-	32AABAN2074K1ZQ	The Superintendent of Central Tax
	Operative Bank Ltd, Number		and Central Excise, Chengannur
	A-87, SCB No. 87, 180,		Range
	Nedumudy P O, Nedumudy,		{Order-in-Original No. 11/2024-25
27	Alappuzha-688508	22 4 D CHECO ET 170	GST (SUPDT) dated 22.04.2024}
37.	M/s. Hussains Hospitality	32AADCH5095E1ZS	The Superintendent of Central Tax
	Pvt. Ltd., ARA-170, TC NO		and Central Excise, Thiruvallam
	49/448, MIFAH,		Range
	Kallattumukku, Manacaud		{Order-in-Original No. 7/2024-25
	P.O, Thiruvananthapuram-		GST (SUPDT) THIRUVALLAM
	695009		dated 16.04.2024}
38.	Shri. Renju Zachariah Rajan,	32BRIPR8328A1ZW	The Superintendent of Central Tax
	Super Auto Sparts, 5/942,		and Central Excise, Chengannur
	Kurattisheril, Mannar,	(cancelled suo-moto	Range
	Mannar, Alappuzha-689622	w.e.f. 22.01.2021)	{Order-in-Original No. 17/2024-25
		10° 5° 17/19	GST (SUPDT) dated 29.04.2024}
39.	Shri. Radhakrishnan Vijayan	32ADYPV8207H1ZY	The Superintendent of Central Tax
	Vijaya Electronics, Kripa	CO SEE CO	and Central Excise, Kottarakkara
	Nagar, KP II, 1679,	(cancelled suo-moto	Range
	Krishnakripa, Market	w.e.f. 14.01.2020)	{Order-in-Original No. 21/2023-24
	Junction, Kottarakkara,	सत्यमंद जयते 🕝	GST (SUPDT) dated 05.02.2024}
	Kollam-691506	mention of	(0011 1) 00000 000011011,
40.	Shri. Unnikrishnan Krishnan	32AOIPK0534R2ZQ	The Superintendent of Central Tax
	-kutty, U K Constructions,	PANAGENT OF 1	and Central Excise, Kattakada
	14/278-D, Thiruvathira,		Range
	Kulavumthala,	No. of the last of	{Order-in-Original No. 29/2024-25
	Perumkadavila PO,	'Y से वार्थ कर्य	GST/Supdt (Ktda Range) dated
	Thiruvananthapuram-695124		29.04.2024}
41.	Shri. Binoy Kadalikkandathil	32ABIPT8403H1ZM	The Superintendent of Central Tax
	Thankappan, Aiswarya		and Central Excise, Pala Range
	Enterprises, 175 to 177,	(cancelled suo-moto	{Order-in-Original No. 08/2024-25
	Kalackal, Vaikom,	w.e.f. 07.08.2023)	SUPDT/GST dated 11.04.2024}
	Kottayam-686141	w.c.i. 07.00.2023)	551 D 17 551 uuttu 11.01.2021
42.	Shri. Kavukamcheril Ummer	32BCAPN2096J1ZN	The Superintendent of Central Tax
72.	Naushad, Friends Agencies,	UNDERT INDUSTRIA	and Central Excise, Pala Range
	Ground Floor, III/464-B,	(cancelled sup moto	{Order-in-Original No. 16/2024-25
	,	(cancelled suo-moto	, .
	Kunnakkattu Building,	w.e.f. 16.02.2021)	SUPDT/GST dated 12.04.2024}
	Nadackal, Erattupetta,		
12	Kottayam-686121	220141101004441721	The Assistant Commission of C
43.	M/s. Bijo John, John's Stores	32BMHPJ0946A1ZN	The Assistant Commissioner of
	424, Peruva, Mulakkulam,	(	Central Tax and Central Excise,
	Kottayam-686610	(cancelled suo-moto	Kottayam Division
		w.e.f. 17.02.2021)	{Order-in-Original No. 10/GST/
			AC/2024-25 dated 29.04.2024}

45.	M/s. 360 Degree SIMS Private Limited, TC 99/2254-5, Devs Sakura, Kazhakkoottom- Kovalam NH 66, Hulathoor, Thiruvananthapuram-695014 M/s. Karsam Solutions Pvt.	32AAACZ9629B1ZF  32AAFCK7977C1ZG	The Superintendent of Central Tax and Central Excise, Chalai Range {Order-in-Original No. 12/2024-25/GST/SUPDT/CHALAI dated 20.06.2024}  The Superintendent of Central Tax
	Ltd., 1st Floor, TC 29/3055 2, Sree Sai, MP Appan Road, Vazhuthacadu, Thiruvananthapuram-695012	(cancelled suo-moto w.e.f. 12.11.2021)	and Central Excise, Pappanamcode Range {Order-in-Original No. 52/2023-24 GST (SUPDT) PPD Range dated 26.03.2024}
46.	M/s. Karsam Solutions, 2 <sup>nd</sup> Floor, SF-39A, Mall of Travancore, Chackai, Thiruvananthapuram-695610	32AATFK1267A1ZL	The Superintendent of Central Tax and Central Excise, Nedumangad Range {Order-in-Original No. 33/GST/NDD/SUPDT/2023-24 dated 08.04.2024}
47.	Shri. Hijaz Moosa Shan, V Publishers Book Stall, Vazhemadom Building, Vazhemadathil, CMS College Road, Kottayam- 686001	32BGMPS9736E1Z0	The Superintendent of Central Tax and Central Excise, Kottayam I Range {Order-in-Original No. 17/2024/SUPDT/GST dated 17.04.2024}
48.	Shri. Rajendran Prasad Kizakkecharuvila Veedu Kumaran, Rajendra Prasad K Pournami, Ezhukone, Kollam-691505	32AEYPK5618L1ZX	The Superintendent of Central Tax and Central Excise, Kottarakkara Range {Order-in-Original No. 02/2024-25 GST (Supdt) dated 12.06.2024}
49.	Shri. Narayanan Radhakrishnan, Pokkattu Agencies, 20/63, Kallimel, Vettiyar, Alappuzha-690509	32AMBPR5922M1ZV	The Superintendent of Central Tax and Central Excise, Chengannur Range {Order-in-Original No. 20/2024-25 GST (SUPDT) dated 29.04.2024}
50.	Shri. Baburajan Sarath, Hi-Look Mobile World, 846, Chengannur, Alappuzha-689121	32CMKPS7904K1ZL	The Superintendent of Central Tax and Central Excise, Chengannur Range {Order-in-Original No. 19/2024-25 GST(SUPDT) dated 29.04.2024}
51.	M/s. 4 Season Events, TC 17-1640-3, Neerajam, Nethaji Road, Poojappura P.O., Thiruvananthapuram-695012	32AACFZ2113P1Z5 (cancelled suo-moto w.e.f. 03.01.2021)	The Superintendent of Central Tax and Central Excise, Pattom Range {Order No. ZD320524002852T dated 27.03.2024}
52.	Shri. Sumesh Chandrasekharan Nair, Devi Opticians, VI/888, Maithanam, Varkala, Thiruvananthapuram-695141	32AHTPC8761A1ZH	The Superintendent of Central Tax and Central Excise, Attingal Range {Order-in-Original No. 32/GST/ATL/SUPDT/2023-24 dated 25.04.2024}

53.	Smt. Ritu Manapuzha	32FUBPS2592M1Z5	The Superintendent of Central Tax
00.	Sukumarababu, Manapuzha	(cancelled on	and Central Excise, Kayamkulam
	Tharayil, Ponakam,	application of	Range
	Mavelikara, Alapuzha-	taxpayer w.e.f.	{Order-in-Original No. 45/2023-24
	690101	03.10.2020)	GST dated 28.03.2024}
54.	Shri. Gopinathan Nair	32ADJPR0994G1ZD	The Superintendent of Central Tax
	Kumari Rajashekhar,		and Central Excise, Veli Range
	Southern Trading Co., 94/54-	(cancelled suo-moto	{Order-in-Original No.
	1, E-Complex, Kannamoola,	w.e.f. 17.12.2020)	19/GST/VELI/SUPDT/2023-24
	Kannamoola Jn, Thiruvananthapuram-695011		dated 22.02.2024}
55.	anthapuram-073011		The Superintendent of Central Tax
00.			and Central Excise, Kattappana
			Range
	Shri. Sinesh Mathew, Spice		{Order-in-Original No. 15/2024-
	India, KP IV/647, Koodal,	32CRCPM1913M1ZW	GST-KTPNA dated 25.03.2024}
56.	Kalanjoor, Pathanamthitta-	A DAVID TO	The Superintendent of Central Tax
	689693	7/2	and Central Excise, Kattappana
			Range
		व एवं स्री	{Order-in-Original No. 17/2024- GST-KTPNA dated 25.03.2024}
57.	Shri. Prasanth Thankappan	32AHGPT7261F1ZA	The Superintendent of Central Tax
	Nair, Sreebhadra Aluminium	2 6 5 6 6	and Central Excise, Pappanamcode
	Fabrication, PVC Door	(cancelled suo-moto	Range
	Center, KP XI/1463,	w.e.f. 07.10.2024)	{Order-in-Original No. 30/2023-24
	Sivasankaram, Santhivila,	सत्यमंद जयते 🔎	GST (SUPDT) PPD RANGE dated
	Nemom,	C. Townstale	22.02.2024}
58.	Thiruvananthapuram-695020 Shri. Prasanth Viswanathan	32ANEPP3960B1ZD	The Superintendent of Central Tax
50.	Pillai, Pushpa Mobiles,	32AIVEI I 3700DIED	and Central Excise, Kayamkulam
	X/302-A, Pushpa Building,	(cancelled suo-moto	Range
	Pookkada Junction,	w.e.f. 04.02.2020)	{Order-in-Original No. 34/2023-
	Mavelikara, Alappuzha -		24/GST dated 26.03.2024}
	690101		Í
59.	M/s. Kallara Village Service	32AAAAK4679A1Z0	The Superintendent of Central Tax
	Co-operative Bank Limited,		and Central Excise, Pala Range
	No. 3123, Kallara South PO,		Order-in-Original No. 09/2024-25
60.	Kallara, Kottayam-686611 M/s. Sirius Powers, T C	32ADLFS2109J1Z5	SUPDT/GST dated 11.04.2024} The Superintendent, Central Tax
00.	30/1067-1, Pavan Plus	JERIJLI JEIUTJIEJ	and Central Excise, Veli Range
	Building, Pettah Junction,	(cancelled suo-moto	{Order-in-Original No.
	Pettah P O,	w.e.f. 14.11.2022)	21/GST/VELI/SUPDT/2023-24
	Thiruvananthapuram-695024	,	dated 23.02.2024}
61.	M/s. Indroyal Crafts Private	32AAACI8911M1ZI	The Assistant Commissioner of
	Limited, Plot No 63/64/65,		Central Tax and Central Excise,
	KINFRA Apparel Park, St.		Thiruvananthapuram North
	Xaviers College Post,		Division (Order-in-Original No.
	Thumba, Thiruvanantha-		38/GST/AC/DIV/2023-24 dated
	puram-695586		27.02.2024}

62. M/s. Aksa Foods and Spices Pvt Ltd, 491-1, KINFRA,	1
	and Central Excise, Adoor Range
Elamannur, Elammannor,	{Order-in-Original No. 14/2023-24
Pathanamthitta-690002	GST (SUPDT) dated 07.03.2024}
63. Shri. Salahudeen Nowfal, 32AFQPN0457B1ZQ	The Superintendent, Central Tax
Woodex, VI/587 C,	and Central Excise, Kollam City
Arunoottimangalam,	Range
Kilikolloor, Mangadu,	{Order-in-Original No. 28/2023-24
Kollam-691015	GST (SUPDT.) dated 06.02.2024}
64. Shri. Aswaraj Syamala 32BIKPR6949E1ZX	,
	· · · · · · · · · · · · · · · · · · ·
Rajendran, S. R Traders,	and Central Excise, Kollam City
10/691, Pinattinmoodu,	Range
Mukkonumukku,	{Order-in-Original No. 37/2023-24
Neduvathoor Village,	GST (Supdt) dated 21.02.2024}
Kollam-691505	
65. Shri. Balakrishnan 32ABFPN0203N1Z0	The Superintendent of Central Tax
Kavilchirayil Narayaniamma,	and Central Excise, Chengannur
Krishna Fuels, 203A,	Range
Mannar, Kurattissery,	{Order-in-Original No. 22/2024-25
Alappuzha-689622	GST (SUPDT.) dated 29.04.2024}
66. Shri. Harish Vellappannair 32AIOPR3902L1Z0	The Superintendent of Central Tax
Radhamani, Intact Systems,	and Central Excise, Statue Range
T.C. 25/2952, Kailas,	{Order-in-Original No. 09/GST
Ambuja Vilasom Road,	STATUE/SUPDT/2024-25 dated
Thiruvananthapuram-695001	29.04.2024}
67. Smt. Susan Varghese, 32ALXPV2065Q1Z3	
Puthuppallil Tyres, 91/B,	and Central Excise, Chengannur
Mannar, Chengannur,	Range
Alappuzha-689622	{Order-in-Original No. 13/2024-25
	<b>GST (SUPDT) dated 24.04.2024</b> }
68. Shri. Sunena K G, Veepatt 32KYIPS8706R1ZB	The Superintendent of Central Tax
Agency, 4/310, Vettor,	and Central Excise, Attingal Range
Varkala,	{Order-in-Original No.
Thiruvananthapuram-695141	72/GST/ATL/SUPDT/2024-25
1 mruvananmapuram-075141	dated 30.08.2024}
(0) Clasi Clasii aaa Clasii V	,
69. Shri. Shajivasu, Shaji V., 32AUDPS0074M1ZJ	The Superintendent of Central Tax
Mangalathu Kizhakkathil,	and Central Excise, Punalur Range
Arampunna, Elampal PO,	{Order-in-Original No. 20/2024-25
Punalur, Kollam-691322	GST (SUPDT) dated 29.04.2024}
70. Shri. Shajahan Pookunju, <b>32CPAPP2870L1ZR</b>	The Superintendent of Central Tax
Pisharadi Hospital, II/851-A,	and Central Excise, Karunagappally
Pada North, Karunagappally, (cancelled suo-moto	Range
Kollam-690518 w.e.f. 03.12.2019)	{Order-in-Original No. 09/2024-25
w.c.i. 05.12.2017)	GST(SUPDT) dated 18.04.2024}
71. M/s. Symphony Food Suppl- 32AAKAS6998J2ZO	The Superintendent of Central Tax
	_
iment, Amrutham Foods, TP-	and Central Excise, Cherthala
V/298, Panchyath Building,	Range {Order-in-Original No.
Thuravoor, Cherthala,	17/2024-25/GST/RS/CTLA dated
Alappuzha-688532	17.04.2024}

72.	M/s. Sree Saraswathi Movie	32ADKFS5727R1ZC	The Superintendent of Central Tax
12.	House, V/22, Pazhakutty	(cancelled on	and Central Excise, Nedumangad
	P.O, Nedumangadu,	application of	Range
	Thiruvananthapuram-695561	taxpayer w.e.f.	{Order-in-Original No.
		19.06.2023)	03/GST/NDD/SUPDT/2024-25
		19.00.2023)	dated 23.04.2024}
73.	Chai Nazia Mahammad	32AGPPM9359P1ZE	,
13.	Shri. Nazir Mohammed,	32AGPPM9339PIZE	The Superintendent of Central Tax
	Royal Drughouse, 26/486,		and Central Excise, Alappuzha
	Evanjalickal Church Road,		Range
	Alappuzha-688011		Order-in-Original No. 08/2024-25
7.4	Cont. Linta Trans Trans. Drives	20 A VODE 41 FOD 1771	RO/ALP/GST dated 11.04.2024}
74.	Smt. Linta Tresa Tom, Prime	32AXSPT4158P1ZI	The Superintendent of Central Tax
	Sell, 1418-A4, A5, A6,	, , , , , ,	and Central Excise, Alappuzha
	Ansons Shopping Complex,	(suspended w.e.f.	Range
	CCSB Road, Alappuzha-	12.08.2024)	{Order-in-Original No. 09/2024-25
	688011		RO/ALP/GST dated 11.04.2024}
75.	Smt. Eleones, Eleones Home	32AAAAE6019J1Z1	The Superintendent of Central Tax
	Appliances, 307, 308, Saroja	(cancelled on	and Central Excise, Chengannur
	Building, Vallakaly Road,	application of	Range
	Mannar, Alappuzha-689522	taxpayer w.e.f.	{Order-in-Original No. 20/2023-24
		05.09.2021)	GST (SUPDT) dated 14.03.2024}
76.	M/s. Kairali Women Food	32AACAK3835A1ZA	The Superintendent of Central Tax
	Supplement, AP-X/528 to	6/0/ 6 78/1	and Central Excise, Kayamkulam
	532, Brahmana Madam		Range
	Building, Temple Lane,		Order-in-Original No. 16/2024-25
	Ambalappuzha, Alappuzha-	सत्यमेव जयते	<b>GST/SUPDT</b> dated 03.04.2024}
	688561		//A
77.	Shri. Nakulam Praveen,	32AOTPP0255R1Z9	The Superintendent of Central Tax
	D-Net System & Solutions,	THIMENT OF	and Central Excise, Veli Range
	URA 117, TC 25/3543,		{Order-in-Original No.
	Newbharath, 0, Vanchiyoor,	Part in	16/GST/VELI/SUPDT/2023-24
	Thiruvananthapuam-695035	्भवाश करण	dated 16.02.2024}
78.	Shri. Sivan Vinod,	32AEPPV1051H2ZG	The Superintendent of Central Tax
	Sivan and Sons Studio,		and Central Excise, Kayamkulam
	XIV/187, Thattarambalam		Range
	P.O., Mavelikara,		{Order-in-Original No. 10/2023-24
	Alappuzha-690103		GST dated 12.12.2023}
79.	Shri. Rajesh Radha	32AIWPR5135R1ZB	The Superintendent of Central Tax
	Raveendran, Amritha		and Central Excise, Pappanamcode
	Associates, KP 5-352,		Range
	Vellayani, Nemom,		{Order No. ZD320524000043A
	Thiruvananthapuram-695020		dated 15.03.2024}
80.	M/s. Karikkineth Textiles,	32AAFFK2794J1Z6	The Superintendent of Central Tax
	XXX/1317-1318, Old		and Central Excise, Pathanamthitta
	XXI965-966, Thomson		Range
	Commercial Complex,		{Order-in-Original No. 12/2023-24
	College Road,		GST (SUPDT) dated 19.03.2024}
	Pathanamthitta-689645		
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81.	Cont Donnamana I1-	32AOPPJ9435H1ZO	The Commission dent of Control To
81.	Smt. Ponnamma Joseph,	32AUPPJ9433H1ZU	The Superintendent of Central Tax
	Universal Agencies, VI/21,		and Central Excise, Chengannur
	Kondukulanji-Venmony,		Range
	Venmony, Alappuzha-		{Order-in-Original No. 05/2023-24
	689509		GST (SUPDT) dated 19.12.2023}
82.	M/s. Jana Sevana Centre,	32AAOFJ2495E1ZB	The Superintendent of Central Tax
	XV/1299, Deepam Tower,		and Central Excise, Ranni Range
	Ranny, Pazhavangadi,	(cancelled suo-moto	{Order-in-Original No. 15/2023-24
	Pathanamthitta-689673	w.e.f. 22.11.2019)	GST/SUPDT dated 06.02.2024}
83.	Shri. Subramanian R,	32KCAPS7570F1ZD	The Deputy Commissioner of
	Kavya Store, 5/286,		Central Tax and Central Excise,
	Punnamoodu, Varkala,		Thiruvananthapuram North
	Thiruvananthapuram-695141		Division (Order-in-Original No.
	_		18/GST/DC/DIV/2024-25 dated
			24.04.2024}
84.	Shri. Pookunju, Zain Gold &	32EXTPP3056H1Z3	The Superintendent of Central Tax
	Diamonds, PP XIII/747,		and Central Excise, Karunagappally
	Puthen Chantha, Panmana,		Range
	Kollam-691583		{Order-in-Original No. 12/2023-24
			GST (SUPDT) dated 11.03.2024}
85.	Shri. Vijayakumar Kanjana,	32GSDPK1188J1ZM	The Superintendent of Central Tax
00.	Alwar Enterprises,	A SHES AND A	and Central Excise, Pappanamcode
	TC.21/1858/3,	2 1	Range
	Keezharannoor, Karamana,	1 11 0	{Order-in-Original No. 21/2023-24
	Thiruvananthapuram-695002		GST (SUPDT) PPD RANGE dated
	1 mi dvanantnapuram-0/3002	(EDD) / (EDD)	02.02.2024}
86.	Shri. Hashim, Kuttippurath	32APTPH7438H1ZL	The Superintendent of Central Tax
80.	Stationery, OP/II/773,	32AI 111174361112L	and Central Excise, Karunagappally
	Ochira, Kollam-690526	ERAMAN OF INC.	Range
	Ocima, Konam-070320	RAVMENT OF "	{Order-in-Original No. 17/2023-24
		N. A.	GST (SUPDT) dated 13.03.2024}
87.	Shri Afral Whan Swad	32APEPS6912E1Z2	
07.	Shri. Afzal Khan Syed	32APEP30912E1Z2	The Superintendent of Central Tax
	Mohammed, SPM	(	and Central Excise, Veli Range
	Marketing, TC 28/916,	(cancelled on	{Order-in-Original No.
	Kaithamukku, Near	application of	23/GST/VELI/SUPDT/2023-24
	Ammankovil,	taxpayer w.e.f.	dated 18.03.2024}
00	Thiruvananthapuram-695024	26.06.2024)	mi 0 : 4 1 4 CO 4 1 m
88.	Shri. Madhavan Rajendran,	32AKYPR0799P1ZX	The Superintendent of Central Tax
	Devi Agencies, Sree Sankari	(app ap11 - 1	and Central Excise, Kayamkulam
	Arcade, 785 to 789, East of	(cancelled suo-moto	Range
	H.H.Y.S. School, II,	w.e.f. 30.01.2020)	{Order-in-Original No. 27/2023-24
	Randamkutty, Pullikanakku,		GST/SUPDT dated 26.03.2024}
0.0	Alappuzha-690537	<b>AAA 1977</b>	
89.	M/s. Shantitheeram Holidays	32AAYCS9393M1Z6	The Superintendent of Central Tax
	Pvt. Ltd., Pulickal Chirayil		and Central Excise, Cherthala
	House, Varanam P.O.,		Range
	Cherthala, Alappuzha-		{Order-in-Original No. 25/2024-
	688555		25/GST/RS/CTLA dated
			18.04.2024}

90.	Shri. Primal Cyriac Thomas, Elte Marine Products, AP-X/568, Elte Complex, Chandiroor, Aroor, Alappuzha-688547	32ABUPT2965Q1ZK	The Superintendent of Central Tax and Central Excise, Cherthala Range {Order-in-Original No. 30/2024-25 GST/RS/CTLA dated 18.04.2024}
91.	Shri. Haris Jamal, Haris Scaffoldings, Payikuzhi, OGP-17/459, Ikkara Buildings, Kalloormukku, Oachira, Kollam-690526	32AROPJ8833F2ZM	The Superintendent of Central Tax and Central Excise, Karunagappally Range {Order-in-Original No. 18/2023-24 GST (SUPDT) dated 13.03.2024}
92.	M/s. GSR Industries, UP XI/209, Shed No-13, Mini Industrial Estate, Chakrapanipuram, Uzhamalakkal, Nedumangadu, Thiruvananthapuram-695541	(cancelled on application of taxpayer w.e.f. 03.05.2023)	The Superintendent of Central Tax and Central Excise, Nedumangad Range {Order-in-Original No. 21/GST/NDD/SUPDT/2023-24 dated 08.04.2024}
93.	Shri. Sooraj Kumar Sasidharan Pillai, Angel Enterprises, 3/601, Chengamanad, Kottarakara, Kollam-691557	32GGAPS1765N1ZZ (suspended w.e.f. 24.10.2024)	The Superintendent of Central Tax and Central Excise, Punalur Range {Order-in-Original No. 11/2024-25 GST (SUPDT) dated 18.04.2024}
94.	Shri. Harish Kochuparambil Sainillabdhin, Natural Family Shop, IX/568, Town Hall Road, Harippad, Alappuzha-690514	32DTSPS6764R1ZC	The Superintendent of Central Tax and Central Excise, Kayamkulam Range {Order-in-Original No. 29/2023-24 GST/SUPDT dated 26.03.2024}
95.	Shri. Shajahan Pichakannu, Mimis Metals, TC 5//1164 1, Chavadimukku, Sreekaryam, Thiruvananthapuram-695017	(cancelled on application of taxpayer w.e.f. 31.03.2021)	The Superintendent of Central Tax and Central Excise, Kazhakoottam Range {Order-in-Original No. 42/GST/KAZ/SUPDT/2023-24 dated 27.02.2024}
96.	M/s. Bion Systems, VIII/430 A2, CSI Ascension Square, Near Logos Centre, Kottayam-686002	32AAHFB7682C1ZN (cancelled on application of taxpayer w.e.f. 01.04.2020)	The Superintendent of Central Tax and Central Excise, Kottayam II Range {Order-in-Original No. 18/GST/ SUPDT/KTM II/2023-24 dated 26.03.2024}
97.	Shri. Baby Thomas, Bright Industries, GF, Keezhvanmazhy, Pandanad, Chengannur, Alappuzha- 689506	32AHFPT8247C1ZD	The Superintendent of Central Tax and Central Excise, Chengannur Range {Order-in-Original No. 26/2023-24 GST (SUPDT) dated 28.03.2024}
98.	Shri. Satheeshkumar Vishwambaran Nair Vasumathy Amma, Satheeshkumar, TC 50/956- 1, Thaliyal, Karamana, Thiruvananthapuram-695002	32ACHPV4857B1ZL	The Superintendent of Central Tax and Central Excise, Pappanamcode Range {Order-in-Original No. 23/2023-24 GST/SUPDT dated 07.02.2024}

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99.	Shri. Kishore Kumar Kurup,	32AJFPK5955J1Z1	The Superintendent of Central Tax
	Travancore Wheel Club, T C		and Central Excise, Chalai Range
	16/390-3, Elanjimoodu,		{Order-in-Original No. 27/2023-24
	Edapazhinji, Thycaud P O,		GST/SUPDT/CHALAI dated
	Thiruvananthapuram-695014		24.01.2024}
100.	Smt. Indulekha Krishnan-	32DRRPK6228K1ZC	The Superintendent of Central Tax
	kutty Nair, Rudra Associates		and Central Excise, Kottarakkara
	KP-IX/54-C, Sreeragom		Range
	Building, Trikkannamangal,		{Order-in-Original No. 35/2023-24
	Kottarakkara, Kollam-691506		GST (Supdt) dated 12.02.2024}
101.	Shri. Noushad Erahimkutty,	32ADBPE5078L1ZM	The Superintendent of Central Tax
101.	6/62-A, Darul Thouheed,	J2ADDF E30/6L1ZW	and Central Excise, Kottarakkara
	1		*
	Perupuram, Kariaganoor,		Range
	Kollam-691516		{Order-in-Original No. 31/2023-24
100			GST (Supdt) dated 08.02.2024}
102.	Shri. Dilip Kumar Krishnan,	32ABSPK1996J1Z4	The Superintendent of Central Tax
	Dilip Cashew Company,		and Central Excise, Kollam City
	XII/861, Dilip Cashew,		Range
	Polayathode, Mundakkal,		{Order-in-Original No. 11/2024-25
	Kollam-691001		GST (SUPDT) dated 16.04.2024}
103.	M/s. Minerva Empire	<b>32ABGFM7735F1ZB</b>	The Superintendent of Central Tax
	Cinemaz, XV-194, Market	CONTES AND IN	and Central Excise, Kottarakkara
	Junction, Kottarakkara,	6 6	Range
	Kollam-691506		Order-in-Original No. 05/2024-25
		<b>1 1 2 1 2 1 3 1 2 1 3 1 1 3 1 1 3 1 1 1 1 1 1 1 1 1 1</b>	GST (Supdt) dated 14.06.2024}
104.	M/s. Santha Store, TC.	32ACQFS5430C2ZA	The Superintendent of Central Tax
	39/1245-7, Chalai,		and Central Excise, Chalai Range
	Thiruvananthapuram-695036	ी भीत सरका	{Order-in-Original No. 35/2023-24
		PAVIATE OF 1	GST/SUPDT/CHALAI dated
		The state of the s	06.02.2024}
105.	M/s. Peetees Agencies,	32AACFP3280F1ZM	The Superintendent of Central Tax
100.	AGPX/459, Panvel Kochi	भिवाश कर्स	and Central Excise, Alappuzha
	Kanyakumari Highway,	SAL A SAL	Range
	Thumopoly, Alappuzha-		{Order-in-Original No. 03/2024-25
	688008		RO/ALP/GST dated 11.04.2024}
106.		32AICPV0462H1ZG	,
100.	Shri. Vasudevan Viswarajan,	JEAICT VU40ZIIZG	The Superintendent of Central Tax and Central Excise, Kazhakootam
	Viswarajan V, T.C.81/2023-1		,
	Kuzhivilakathu Veedu,		Range
	Kulathoor,		{Order-in-Original No.
	Thiruvananthapuram-695583		26/GST/KAZ/SUPDT/2023-24
10-			dated 16.02.2024}
107.	Shri. Sathya Bhama Amma	32AKVPA4766C2Z8	The Superintendent of Central Tax
	Krishnankutty Nair Anil-		and Central Excise, Neyyattinkara
	kumar, G-TEC Computer		Range
	Education, NMC.VII/404G,		{Order-in-Original No. 30/2023-24
	Convent Road,		GST/Supdt (NTA Range) dated
	Neyyattinkara,		25.03.2024}
	Neyyattinkara P O,		
	Thiruvananthapuram-695121		
	<u>.</u>	1	•

108.	Shri. Gopalakrishnan Jayalekshmi, Kamala Polymers, Koickal Muri, E.P I-504, East Kallada, Kollam- 691502	32AISPJ2355H1Z8	The Superintendent of Central Tax and Central Excise, Kottarakkara Range {Order-in-Original No. 41/2023-24 GST (Supdt) dated 26.02.2024}
109.	M/s. R R Holiday Homes Pvt. Ltd., VPI/12, GV Raja Road, Kovalam, Thiruvananthapuram-695527	32AACCR7529L1Z5	The Assistant Commissioner of Central Tax and Central Excise, Thiruvananthapuram South Division  {Order-in-Original No. 86/AC/GST/2023-24 dated 19.01.2024}
110.	M/s. Fizaka International Impex LLP, SP V/1541, Fizaka Arcade, Kavanadu P.O, Kollam-691003	32AACFF5708Q1Z8 (cancelled suo-moto w.e.f. 14.06.2021)	The Superintendent of Central Tax and Central Excise, Kollam City Range {Order-in-Original No. 48/2023-24 GST (SUPDT) dated 05.03.2024}
111.	Shri. Janardhanan Haridas, Harikutty Rock Metal Supply 15/602, Paruthiyara, Odanavattam, Veliyam, Kollam-691512	(cancelled suo-moto w.e.f. 23.12.2020)	The Superintendent of Central Tax and Central Excise, Kottarakkara Range {Order-in-Original No. 40/2023-24 GST (Supdt) dated 23.02.2024}
112.	Shri. Bikku Mathew Chacko, Celestial Textiles, VP-IV/318, Vadasserikara, Pathanamthitta-689662	32AUXPC7413L1ZC (cancelled on application of taxpayer w.e.f. 30.09.2020)	The Superintendent of Central Tax and Central Excise, Ranni Range {Order-in-Original No. 12/2023-24 GST/SUPDT dated 06.02.2024}
113.	Smt. Minikumari Melemannil Krishnapillai, SHE Pharmacy and Wellness Centre, Thirumuttath, Manarcadu Junction, Kottayam-686019	(cancelled on application of taxpayer w.e.f. 05.12.2021)	The Superintendent of Central Tax and Central Excise, Kottayam II Range {Order-in-Original No. 22/GST/SUPDT/KTM II/2023-24 dated 26.03.2024}
114.	Shri. Ambikadasana Jayakumar, Saras Auto Parts, AMC XII/21, 22, Near G.H.S., Attingal, Thiruvananthapuram-695101	32AYAPA8455F1ZU	The Superintendent of Central Tax and Central Excise, Attingal Range {Order-in-Original No. 44/GST/ATL/SUPDT/2024-25 dated 16.08.2024}
115.	M/s. Bhagyasree Amrutham Food Products, 112/II, Korattiyil Puthenpura	32AANFB9912B2ZP	The Superintendent of Central Tax and Central Excise, Pala Range {Order-in-Original No. 51/2024-25 SUPDT/GST dated 26.04.2024} (1) Form GST DRC-07 Summary of
116.	Building, Uzhavoor, Kurianad Road, Kurianad, Kottayam-686636	(cancelled suo-moto w.e.f. 16.03.2020)	the Order Ref. ZD320524003764P dated 04.05.2024 (2) Form GST DRC-07 Summary of the Order Ref. ZD320524002837L dated 04.05.2024

117.	Shri. Thrideep Gopinathan, Thrideep, 8/301, Thripthi, Palayamkunnu P.O, Varkala, Thiruvananthapuram-695146	32ADQPG9900J1ZE	The Assistant Commissioner of Central Tax and Central Excise, Thiruvananthapuram North Division  {Order-in-Original No.
			42/GST/AC/DIV/2023-24 dated 28.02.2024}
118.	Shri. Subhash Kumar Pynethattel Vasu, Painthattil Communications, 5/583, Palamattathil Building, Peruva, Vaikom, Kottayam- 686610	32APUPV4157L1Z3	The Assistant Commissioner of Central Tax and Central Excise, Kottayam Divison {Order-in-Original No. 04/GST/AC/2024-25 dated 22.04.2024}
119.	Shri. Alphonse Joseph, Diya Battery Shop, T C .52/1471-2, Plankalamukku, Pappanamcode, Thiruvananthapuram-695019	(cancelled on application of taxpayer w.e.f. 30.09.2020)	The Superintendent of Central Tax and Central Excise, Papanamcode Range {Order-in-Original No. 22/2023-24 GST (SUPDT) PPD Range dated 07.02.2024}
120.	Shri. Vikash Vijayakumar, Alwar Metal Industries, TC.23/206 and 208, Kochar Road, Valiyasalai, Chalai P.O., Thiruvananthapuram- 695036	32AOFPV5575G1ZN	The Superintendent of Central Tax and Central Excise, Chalai Range {Order-in-Original No. 36/2023-24 GST/SUPDT/CHALAI dated 06.02.2024}
121.	Shri. Vasudevan Pillai, Sabari Construction, 7/128, 128A, 129, 130, Santha Building, Muthukulam South, Kayamkulam, Alappuzha-690506	32AJHPP3301R1Z2	The Superintendent of Central Tax and Central Excise, Kayamkulam Range {Order-in-Original No. 16/2023-24 GST dated 15.12.2023}

#### **FACTS OF THE CASE**

The above-listed Appellants (**S1. Nos. 1 - 121**) have filed appeals in terms of Section 107(1) of the CGST Act, 2017 impugning the respective Orders-in-Original passed by said Respondents. Vide each Order that has been assailed, demand of ineligible ITC availed in violation of Section 16(4) of the CGST Act, 2017 was confirmed for recovery U/s. 73(9) of the CGST Act, 2017 and Section 73(9) of the KGST Act, 2017 along with applicable interest U/s. 50(3) of the CGST/KGST Acts, 2017. Penalty U/s. 73(9) of the Acts ibid was also imposed. Demand of tax and interest (and penalty) has also been confirmed in certain cases under aforesaid provisions of the CGST/KGST Acts read with Section 20 of the IGST Act, 2017 wherever applicable.

2. Section 107(8) of the CGST Act, 2017 stipulates that Appellate Authority shall give an opportunity to Appellant of being heard. In following cases, Authorized representatives appeared for the respective Personal Hearings and reiterated the contentions made in the Grounds of appeal:

Name of the Appellant	Date and Time	Represented by
(Shri./ Smt.)	of PH	(Shri./Smt./Ms.)
Shri. Harish Vellappannair Radhamani, Intact Systems, T.C. 25/2952, Kailas, Ambuja Vilasom Road, Thiruvananthapuram-695001 [GSTIN: 32AIOPR3902L1Z0]	21.11.2024 at 1500 Hrs	Ms. Tesin Mathew, Advocate (virtual mode)
Shri. Binoy Kadalikkandathil Thankappan, Aiswarya Enterprises, 175 to 177, Kalackal, Vaikom, Kottayam-686141 [GSTIN: 32ABIPT8403H1ZM]	10.10.2024 at 1500 Hrs	Shri. Alan P. Dev, Advocate (virtual mode)
Shri. Ashokan Vamadevan, Puthanparambil Rubber Tech X/640B, Cherthala South, Alappuzha-688552 [GSTIN: 32AECPV7171B1ZP]	16.10.2024 at 1215 Hrs	Shri. D. Sethumadhavan, Advocate
Shri. Anilkumar Govindan Nair, Asha Medical Supplies, 40/1717, Attakkulangara, Manacaud P O, Thiruvananthapuram-695009 [GSTIN: 32ABLPN0510C1ZF]	16.10.2024 at 1500 Hrs	Shri. M. Unnikrishnan, Chartered Accountant
Shri. Kavukamcheril Ummer Naushad, Friends Agencies, Ground Floor, III/464-B, Kunnakkattu Building, Nadackal, Erattupetta, Kottayam-686121 [GSTIN: 32BCAPN2096J1ZN]	10.10.2024 at 1515 Hrs	Shri. Alan P. Dev, Advocate (virtual mode)
Smt. Veena Vijayamma Sasi, Sree Bhuvaneswari Stockist Distributors of Ayurvedic Medicine, 11/68, Santhamma Memorial Building, Chingoli, Alappuzha-690532 [GSTIN: 32DJVPS3718A1Z4]	17.10.2024 at 12:00 hrs	Shri. Anish P., Advocate (virtual mode)

Waiver of Personal Hearing was permitted in respect of the Appellants who had requested that their appeals be decided without the opportunity of being heard. Personal Hearings were also scheduled on 21.11.2024 and 22.11.2024 for the remaining Appellants, which no one attended.

#### **DISCUSSION AND FINDINGS**

- 3. I have carefully gone through the facts of the case and the evidence available on records. The relevant provisions regarding filing of appeal are covered in Section 107(1) and Section 107(4) of the CGST Act, 2017. From the records, details of orders appealed against, the due dates for filing of appeals as well as the actual dates on which appeals were filed have been thoroughly examined. Superintendent (Appeals) vide verification report dated 22.11.2024 has submitted that –
- 3.1 In respect of the following cases, the appeals are barred by limitation –

Name of the Appellant	Order-in-Original	Due date	Date of	Delay,
(Shri.)/(Smt.)/ (M/s.)	No. and Date	for filing of	filing of	if any
		appea1	appeal	
Smt. Suchithra Pradeep, Jan Oushadi Medical Stores, Aalakkamukku, PP - III/240, Puthoor, Puthoor- P.O., Pavithreswaram, Kollam-691507 [GSTIN: 32DSWPP3648N1ZS]	Order-in-Original No. 23/2023- 24/GST (SUPDT) dated 05.02.2024	05.05.2024	24.06.2024	49 Days
M/s. Santha Store, TC. 39/1245-7, Chalai, Thiruvananthapuram-695036 [GSTIN: 32ACQFS5430C2ZA]	Order-in-Original No. 35/2023-24/ GST/SUPDT/ CHALAI dated 06.02.2024	06.05.2024	08.08.2024	92 Days

Hon'ble High Court of Kerala in the case of **M/s. Isha Holidays Private Limited Vs. The Commissioner, SGST Department & Ors.** [W.P(C) No. 30666 of 2023 dated 25.09.2023] dismissed the petition and held that Appellate Authority has been vested with the power to condone the delay only by one month by satisfying that there exists a sufficient cause, which prevented assessee from presenting the appeal beyond the period of three months. It is well-settled law that once period of limitation has run itself out, Appellate Authority does not have power to condone delay beyond the maximum period prescribed.

3.2 Remaining appeals have been filed within stipulated period (prescribed time frame) and will not be hit by limitation;

### 3.3 Mandatory pre-deposit has been made by all Appellants **except** the following -

Name of the Appellant(s)	GSTIN	Name of the Respondent (s) / Order-in- Original No. and Date
Smt. Susan Varghese, Puthuppallil Tyres, 91/B, Mannar, Chengannur, Alappuzha-689622	32ALXPV2065Q1Z3	The Superintendent of Central Tax and Central Excise, Chengannur Range {Order-in-Original No. 13/2024-25/GST (SUPDT) dated 24.4.2024}
Shri. Gopinathan Nair Kumari Rajashekhar, Southern Trading Co., 94/54-1, E- Complex, Kannamoola, Kannamoola Jn, Thiruvananthapuram-695011	32ADJPR0994G1ZD (cancelled suo-moto w.e.f. 17.12.2020)	The Superintendent of Central Tax and Central Excise, Veli Range {Order-in-Original No. 19/GST/VELI/SUPDT/2023-24 dated 22.2.2024}
Shri. Sam Mathew Mallasseril, Mallasseril Agencies, 1, 11/65, St. Thomas Church Building, MC Road, Chengannur, Alappuzha-689122	32AMCPM0228L1ZC (cancelled suo-moto w.e.f. 22.01.2021)	The Superintendent of Central Tax and Central Excise, Chengannur Range {Order-in-Original No. 03/2023-24/GST (SUPDT) dated 19.12.2023}
Shri. Narayanan Radhakrishnan, Pokkattu Agencies, 20/63, Kallimel, Vettiyar, Alappuzha-690509	32AMBPR5922M1ZV	The Superintendent of Central Tax and Central Excise, Chengannur Range {Order-in-Original No. 20/2024-25/GST (SUPDT) dated 29.4.2024}
Shri. Baburajan Sarath, Hi-Look Mobile World, 846, Chengannur, Alappuzha-689121	32CMKPS7904K1ZL	The Superintendent of Central Tax and Central Excise, Chengannur Range {Order-in-Original No. 19/2024-25/GST (SUPDT) dated 29.4.2024}
Shri. Bikku Mathew Chacko, Celestial Textiles, VP-IV/318, Vadasserikara, Pathanamthitta-689662	32AUXPC7413L1ZC (cancelled on application of taxpayer w.e.f. 30.09.2020)	The Superintendent of Central Tax and Central Excise, Ranni Range {Order-in-Original No. 12/2023-24 GST/SUPDT dated 6.2.2024}
Shri. Balakrishnan Kavilchirayil Narayaniamma, Krishna Fuels, 203A, Mannar, Kurattissery, Alappuzha-689622	32ABFPN0203N1Z0	The Superintendent of Central Tax and Central Excise, Chengannur Range {Order-in-Original No. 22/2024-25/GST (SUPDT.) dated 29.4.2024}
Shri. Madhavan Rajendran, Devi Agencies, Sree Sankari Arcade, 785 to 789, East of H.H.Y.S. School, II, Randamkutty, Pullikanakku, Alappuzha-690537	32AKYPR0799P1ZX (cancelled suo-moto w.e.f. 30.01.2020)	The Superintendent of Central Tax and Central Excise, Kayamkulam Range {Order-in-Original No. 27/2023-24/GST/SUPDT dated 26.3.2024}
Shri. Subeer Noorudheen, Madeena Traders, 1, 3/188, K V Jetty, Kumarapuram, Alappuzha-690548	32ATUPN9000C1ZU (cancelled suo-moto w.e.f. 18.01.2021)	The Superintendent of Central Tax and Central Excise, Kayamkulam Range {Order-in-Original No. 33/2023-24/GST dated 26.03.2024}

- 3.4 As per CGST Section 107, pre-deposit payment is a statutory requirement to be fulfilled prior to filing of an appeal before the Appellate Authority against an order passed by the Adjudicating Authority. Sub-section (6)(b) thereof provides that "no appeal shall be filed" under sub-section (1), unless payment of the admitted amount along with a sum equal to ten per cent. of the "remaining amount of tax in dispute" arising from the order, in relation to which the appeal has been filed is made. Division Bench of the Hon'ble Patna High Court in the case of M/s. Flipkart Internet Pvt. Ltd. Vs. State of Bihar (Civil Writ Jurisdcition Case No. 1848 of 2023) ruled that pre-deposit for maintaining an appeal under Section 107(6)(b) of the CGST/SGST Act is permissible solely by utilizing amounts from the e-Cash Ledger and not the e-Credit Ledger and held the appeals as not maintainable since the pre-deposit (10 percent) as per Section 107 (6)(b) of the Act, was not complied with by the petitioners. Therefore, the nine appeals above-listed are defective and ab initio not maintainable.
- 4. In remaining batch of appeals, the issue is the same viz., Appellants had availed ineligible ITC in contravention of the provisions of Section 16(4) of the CGST Act, 2017 for payment of tax on outward supplies made by them. It may be pointed out that very recently (i.e., the 16<sup>th</sup> of August 2024) the Finance (No. 2) Act, 2024 was notified. Certain amendments have been effected to the GST statute. The existing Section 16(4) provides that a registered person shall not be entitled to take input tax credit after 30<sup>th</sup> November following the end of financial year or furnishing of the relevant annual return, whichever is earlier. Now, **CGST Section 16(5)** has been inserted to provide that in respect of an invoice or debit note, for the Financial Years 2017-18, 2018-19, 2019-20 and 2020-21, the registered person shall be entitled to take input tax credit in any return under Section 39 which is filed up to the 30<sup>th</sup> day of November, 2021. The amendment has been made effective from the 1<sup>st</sup> day of July, 2017. Section 1(2) of the Finance (No. 2) Act, 2024 is reproduced hereunder
  - "[(2) Save as otherwise provided in this Act,
    - a) sections 2 to 87 shall be deemed to have come into force on the 1<sup>st</sup> day of April, 2024;
    - b) sections 114 to 157 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.]"

Further, as per Section 118 of Finance (No. 2) Act, 2024 -

- "[118. In section 16 of the Central Goods and Services Tax Act, with effect from the 1st day of July, 2017, after sub-section (4), the following sub-sections shall be inserted, namely:—
- "(5) Notwithstanding anything contained in sub-section (4), in respect of an invoice or debit note for supply of goods or services or both pertaining to the Financial Years 2017-18, 2018-19, 2019-20 and 2020-21, the registered person shall be entitled to take input tax credit in any return under section 39 which is filed up to the thirtieth day of November, 2021.
- (6) Where registration of a registered person is cancelled under section 29 and subsequently the cancellation of registration is revoked by any order, either under section 30 or pursuant to any order made by the Appellate Authority or the Appellate Tribunal or court and where availment of input tax credit in respect of an invoice or debit note was not restricted under sub-section (4) on the date of order of cancellation of registration, the said person shall be entitled to take the input tax credit in respect of such invoice or debit note for supply of goods or services or both, in a return under section 39,—
  - (i) filed up to thirtieth day of November following the financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier; or
  - (ii) for the period from the date of cancellation of registration or the effective date of cancellation of registration, as the case maybe, till the date of order of revocation of cancellation of registration, where such return is filed within thirty days from the date of order of revocation of cancellation of registration, whichever is later."]"
- 5. From the reading of the above provisions of the Finance (No. 2) Act, 2024, it is evident that the Section 118 of the Finance Act, 2024 has inserted sub-section 5 to Section 16 of the CGST Act, 2017, with effect from July 1, 2017. As per Section 1(2) of the Finance Act 2024, as the specific date of effect is already mentioned in the Section 118, the same is construed to be the effective date when this Section comes into force. Pursuant to the newly inserted Section 16(5), and notwithstanding the provisions of Section 16(4), a registered person is entitled to claim input tax credit for invoices or debit notes related to the supply of goods or services for the Financial Years 2017-18, 2018-19, 2019-20, and

2020-21. This credit may be claimed in any return filed under Section 39, provided such return is submitted by November 30, 2021. With regard to the effective date for coming into force of the Section 118 of the Finance (No. 2) Act, 2024, the legislative intent is also ascertainable from the "Memorandum Explaining the Provisions in the Finance Bill, 2024" wherein it is stated that "The aforesaid amendments are made effective from the 1st day of July, 2017". The Superintendent (Appeals) after reviewing the GSTR-3B returns submitted by the Appellants and upon verifying whether the retrospective amendment vide Section 16(5) of the CGST Act, 2017 introduced by Finance (No. 2) Act, 2024 dated 16.08.2024 is applicable to the subject batch of appeals has reported on 22.11.2024 that - "in all the cases taken up, the GSTR-3B returns have been filed by November 30, 2021." I find that after excluding the appeals covered under Paras 3.1 and 3.3 supra, in the remaining listed cases, it is well-evident that GSTR-3B returns are filed for the tax period(s) before the deadline of 30.11.2021 established vide Section 16(5) of the CGST Act, 2017 introduced by the Finance (No. 2) Act, 2024 dated 16.08.2024. At the time of issuance of Show Cause Notice (SCN) in each of the above cases, the Section 16(5) was not enacted. Contravention of Section 16(4) ibid made it peremptory for the respective Adjudicating Authorities to confirm the demands with applicable interest and penalty. Notwithstanding the same, based on the novel provisions introduced with retroactive effect from 01.07.2017 Appellants' claim for input tax credit (ITC) is in compliance with applicable timeline, and cannot be said to contravene existing provisions of CGST Act. Once a particular demand is held to be unsustainable, the issue of interest and penalty will not arise.

6. The 54<sup>th</sup> GST Council Meeting addressed ITC eligibility criteria and rectification of wrong availment of ITC and recommended that a special procedure will be introduced under CGST Section 148 allowing taxpayers who received demand orders under Sections 73, 74, 107, or 108 for wrong ITC claimed against provisions of CGST Section 16(4) who have not appealed against the orders; they can rectify their position if ITC is now allowed under the newly added CGST Section 16(5) or (6). In terms of the recent amendment made vide Finance Act (No. 2) Act, 2024 sub-sections (5) and (6) to Section 16 of the CGST Act, 2017 have been introduced. Also, vide **Notification No.22/2024-Central Tax dated 08.10.2024**, the special procedure under Section 148 of the CGST Act for rectification of demand orders issued for contravention of Section 16(4) of the Act ibid was notified. In this regard, Board issued clarificatory **Circular No. 237/31/2024-GST dated 15.10.2024** 

for implementation of provisions of sub-section (5) and sub-section (6) in section 16 of CGST Act, 2017. As per Section 16(5) of the CGST Act, 2017, "Notwithstanding anything contained in sub-section (4), in respect of an invoice or debit note for supply of goods or services or both pertaining to the Financial Years 2017-18, 2018-19, 2019-20 and 2020-21, the registered person shall be entitled to take input tax credit in any return under section 39 which is filed up to the **thirtieth day of November, 2021**". As per Section 16(6) of the CGST Act, 2017, "Where registration of a registered person is cancelled under Section 29 and subsequently the cancellation of registration is revoked by any order, either under Section 30 or pursuant to any order made by the Appellate Authority or the Appellate Tribunal or court and where availment of input tax credit in respect of an invoice or debit note was not restricted under sub-section (4) on the date of order of cancellation of registration, the said person shall be entitled to take the input tax credit in respect of such invoice or debit note for supply of goods or services or both, in a return under section 39,—

- (i) filed up to thirtieth day of November following the financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier; or
- (ii) for the period from the date of cancellation of registration or the effective date of cancellation of registration, as the case may be, till the date of order of revocation of cancellation of registration, where such return is filed within thirty days from the date of order of revocation of cancellation of registration, whichever is later."
- 6.1 Further, it has been provided in Section 150 of the Finance (No.2) Act, 2024 (reproduced below), that no refund of any tax paid or the input tax credit reversed shall be granted on account of the said retrospective insertion of sub-section (5) and sub-section (6) of section 16 of the CGST Act.
  - "150. <u>No refund</u> shall be made of all the tax paid or the input tax credit reversed, which would not have been so paid, or not reversed, had section 118 been in force at all material times."
- 6.2 In the case of A. Nos. 51, 122, 153, 155, 162 and 164/GST/TVM/ADC-JC/2024-25, since the voluntary payments made by respective Appellants vide DRC-03 (as stated in the impugned Orders) have been appropriated towards the demands, **no refund** shall accrue. The details as reported by the Superintendent (Appeals) are provided herewith:

A.No.51/GST/ Shri. Bhaskaran Shaji, The Superintendent of Central Tax and Central Building, Pala-Thodupuzha, O2.07.2024 Pravithanam, Kottayam- O2.07.2024 Pravithanam, Kottayam- O2.07.2024 Pravithanam, Kottayam- O3.07.2024 Pravithanam, Kottayam-	s. 1,800/- (GST) and Rs. 1,972/- (Interest) vide DRC-03 dated 30.01.2024
TVM/ADC-JC/ Thoppil, 12/39-B, Thoppil Central Tax and Central Building, Pala-Thodupuzha, O2.07.2024 Pravithanam, Kottayam- Contral Excise, Pala Range (Order-in-Original No. Description of the contral and Central Excise, Pala Range (Order-in-Original No. Description of the contral Excise, Pala Range (Order-in-Original No. Description of the contral Excise, Pala Range (Order-in-Original No. Description of the contral Excise, Pala Range (Order-in-Original No. Description of the contral Excise, Pala Range (Order-in-Original No. Description of the contral Excise, Pala Range (Order-in-Original No. Description of the contral Excise, Pala Range (Order-in-Original No. Description of the contral Excise (Order-in-Original No. Description of the contral Original No. Description of the contral Original Original No. Description of the contral Original	and Rs. 1,972/- (Interest) vide DRC-03 dated
2024-25 dated Building, Pala-Thodupuzha, Excise, Pala Range (Drder-in-Original No. D	(Interest) vide DRC-03 dated
02.07.2024 Pravithanam, Kottayam- {Order-in-Original No.	DRC-03 dated
, , ,	
	30 01 2024
686574 <b>[GSTIN:</b> 35/2024-25 SUPDT/GST	00.01.2021
32AJLPS7317L1ZR] dated 18.04.2024}	
	Rs. 29,30,792/-
	SST) vide ARNs
	ated 04.05.2023
27.05.2024 Xaviers College Post, North Division	
Thumba, {Order-in-Original No.	
Thiruvananthapuram-695586 38/GST/AC/DIV/2023-24	
[GSTIN: dated 27.02.2024]	
32AAACI8911M1ZI]	
	Rs. 23,883/-
	(GST) vide
, , ,	DRC-03 dated
22.07.2024 Chandiroor, Aroor, {Order-in-Original No.	20.01.2024
Alappuzha-688547 [GSTIN: 30/2024-25/GST/RS/	
32ABUPT2965Q1ZK] CTLA dated 18.04.2024}	
100 P	Rs. 29,474/-
	(GST) and Rs.
	,044/- (Interest)
	vide DRC-03
	ated 08.01.2024
	and 20.03.2024
	respectively
[GSTIN:	
32AAOFG3776F1ZA]	
	Unquantified
	ST and Interest)
, , , , , , , , , , , , , , , , , , , ,	vide DRC-03
,	ated 08.01.2024
1, Thaliyal, Karamana, {Order-in-Original No.	
Thiruvananthapuram-695002 23/2023-24 GST/SUPDT	
[GSTIN: dated 07.02.2024	
32ACHPV4857B1ZL]	D ( (00 /
	Rs. 6,609/-
	IGST) and Rs.
	,550/- (Interest)
0 0, (	vide DRC-03
0 /	ated 13.12.2023
, , , , , , , , , , , , , , , , , , , ,	and 11.01.2024
	respectively
32DRRPK6228K1ZC]	

- 7. As per Notification No. 22/2024—Central Tax dated 8.10.2024, special procedure was notified for rectification of order, to be followed by the class of registered persons, against whom any order U/s. 73 or Section 74 or Section 107 or Section 108 of the said Act has been issued confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of Section 16 of the said Act, and where appeal against the said order has not been filed. The Notification dated 08.10.2024 at Para 3 states that the said person shall, along with said application (to be filed within six months from date of issuance of the Notification), upload the information as per the proforma under Annexure A as prescribed in the subject Notification itself. With regard to appeals filed by taxpayers on the instant issue, Para 3.3 of Circular No. 237/31/2024-GST dated 15.10.2024 prescribes following procedure:
  - "[3. The following action may be taken by the tax authorities and/ or the taxpayers in various scenarios for availment of benefit on account of retrospectively inserted provisions of sub-section (5) or sub-section (6) of section 16 of the CGST Act:
  - "...3.3 Where order under section 73 or section 74 of the CGST Act has been issued and appeal has been filed under section 107 of the CGST Act with the Appellate Authority but no order under section 107 of the CGST Act has been issued by the Appellate Authority:

In such cases, the Appellate Authority shall take cognizance of sub-section (5) or sub-section (6) of section 16 of the CGST Act, inserted retrospectively with effect from 01.07.2017, and pass appropriate order under section 107 of the CGST Act.]"

8. It is seen that subsequently, **Corrigendum to Circular No. 237/31/2024-GST dated 15**<sup>th</sup> **October 2024** was issued vide F. No. CBIC-20001/6/2024-GST on 25.10.2024, which is reproduced below:

'[In the said circular, following shall be inserted at the end of para 4:

"However, it is clarified that said restriction on refund under section 150 of the Finance (No. 2) Act, 2024 will not apply to the refund of an amount paid as predeposit by the taxpayer as per sub-section (6) of section 107 or sub-section (8) of section 112 of the CGST Act, at the time of filing of an appeal, where such appeals are decided in favor of the said taxpayer."]"

Based on the aforementioned facts and legal considerations, I find that after excluding the appeals covered under Paras 3.1 and 3.3 above, which are liable to be rejected on grounds of time-bar and non-compliance with the mandatory pre-deposit respectively, in remaining listed cases, the appeals filed by concerned Appellants on the question of Section 16(4) are liable to be allowed. Last but not least, the Superintendent (Appeals) has also reported on 27.11.2024 that - "in respect of A.No.183/GST/TVM/ADC-JC/2024-25 only an amount of Rs. 26.54,473/- has been found eligible to be allowed, which pertains to Section 16(4) of CGST/KGST Acts 2017, the remaining amount confirmed vide AC's Order No. 42/GST/AC/DIV/2023-24 dated 28.02.2024, being Section 16(2) violation". On this aspect, it is pertinent to state that the **Division Bench** of the Hon'ble Kerala High Court in Nahasshukoor Vs. Assistant Commissioner, SGST & Ors. [W.A No. 1853 of 2023 dated 03.11.2023] dismissed the writ petitions and upheld the constitutional validity of Section 16(2)(c) of CGST Act, 2017 and Rule 36(4) of CGST Rules, 2017 observing that Courts must show judicial restraint to interfere with tax legislation unless it is shown and proved that such taxing statute is manifestly unconstitutional and arbitrary. The Hon'ble Court confirmed in said case that ITC is in the nature of a benefit or concession conferred under the statute; the impugned provisions prescribe certain conditions for the purchasing dealers to avail of the benefit; it is up to the purchasing dealer to avail of the said benefit/concession following those conditions; and the prescription of the conditions cannot be considered discriminatory to contravene Article 14.

9. In doing so, the Hon'ble Court relied-upon the decisions in ALD Automotive Pvt Ltd (2019) case, Godrej and Boyce Manufacturing Company Pvt Ltd. (1992) case and State of Himachal Pradesh Vs. Goel Bus Service, Kullu (2023). The Hon'ble High Court of Kerala vide its judgment dated 04.06.2024 disposing off the batch of writ petitions in M/s. M. Trade Links & Ors. Vs. Union of India & Ors. [W.P(C) No.31559 of 2019 and connected cases] held that the challenge to the constitutional validity of Section 16(2) is rejected. Hon'ble Court's decision dated 24.07.2024 in Tirupati Balaji Traders Vs. Union of India & Ors. [W.P(C) No. 16259 of 2024] further buttresses the Department's stand. Summary of the order in Form GST APL-04 in respect of those Appellants where appeal in Form GST APL-01 was filed online, shall be issued {in terms of Advisory No. 04/2024 dated 23.07.2024 (F.No.DGSYS/CORS/MISC/61/2024-Tech) circulated by the office of the Addl. Director General Systems and Data Management, Bengaluru} in due course.

10. In light of the foregoing, I pass the following order.

#### **ORDER**

(1) I dismiss the following appeals on grounds of time-bar.

Appeal No. and	Name of Appellant	GSTIN	Name of Respondent/
Date			Order No. and Date
A.No.58/GST/	Smt. Suchithra	32DSWPP3648N1ZS	The Superintendent of
TVM/ADC-JC/	Pradeep, Jan Oushadi		Central Tax and Central
2024-25 dated	Medical Stores, Aala-		Excise, Kottarakkara
24.06.2024	kkamukku, PP - III/		Range
	240, Puthoor-P.O.,		{Order-in-Original No.
	Pavithreswaram,		23/2023-24/GST (SUPDT)
	Kollam-691507 🤜	7	dated 05.02.2024}
A.No.169/GST/	M/s. Santha Store,	32ACQFS5430C2ZA	The Superintendent of
TVM/ADC-JC/	TC. 39/1245-7,		Central Tax and Central
2024-25 dated	Chalai,	4/10	Excise, Chalai Range
24.06.2024	Thiruvananthapuram-	AND	{Order-in-Original No.
	695036	S C A	35/2023-24/GST/SUPDT/
		0 5	CHALAI dated 06.02.2024}

(2) I dismiss the following appeals on grounds of being defective due to non-fulfilment of statutory requirement of payment of 10% pre-deposit in terms of sub-section 6(b) of Section 107 of the CGST Act, 2017.

Appeal No. and	Name of Appellant/ GSTIN	Name of Respondent/ Order No.
Date		and Date
A.No.01/GST/	Shri. Sam Mathew Mallasseril,	The Superintendent of Central Tax
TVM/ADC-JC/	Mallasseril Agencies, 1, 11/65, St.	and Central Excise, Chengannur
2024-25 dated	Thomas Church Building, MC Road,	Range {Order-in-Original No.
25.04.2024	Chengannur, Alappuzha-689122	03/2023-24/GST (SUPDT) dated
	32AMCPM0228L1ZC	19.12.2023}
A.No.50/GST/	Shri. Subeer Noorudheen, Madeena	The Superintendent of Central Tax
TVM/ADC-JC/	Traders, 1, 3/188, K V Jetty,	and Central Excise, Kayamkulam
2024-25 dated	Kumarapuram, Alappuzha-690548	Range {Order-in-Original No. 33
29.06.2024	32ATUPN9000C1ZU	/2023-24/GST dated 26.03.2024}
A.No.110/GST/	Shri. Narayanan Radhakrishnan,	The Superintendent of Central Tax
TVM/ADC-JC/	Pokkattu Agencies, 20/63, Kallimel,	and Central Excise, Chengannur
2024-25 dated	Vettiyar, Alappuzha-690509	Range {Order-in-Original No.
11.08.2024	32AMBPR5922M1ZV	20/2024-25/GST (SUPDT) dated
		29.04.2024}

A.No.111/GST/	Shri. Baburajan Sarath, Hi-Look	The Superintendent of Central Tax
TVM/ADC-JC/	Mobile World, 846, Chengannur,	and Central Excise, Chengannur
2024-25 dated	Alappuzha-689121	Range {Order-in-Original No.
12.08.2024	32CMKPS7904K1ZL	19/2024-25/GST (SUPDT) dated
	010111111111111111111111111111111111111	29.04.2024}
A.No.115/GST/	Shri. Gopinathan Nair Kumari	The Superintendent of Central Tax
TVM/ADC-JC/	Rajashekhar, Southern Trading Co.,	and Central Excise, Veli Range
2024-25 dated	94/54-1, E-Complex, Kannamoola,	{Order-in-Original No.
24.06.2024	Kannamoola Jn,	19/GST/VELI/SUPDT/2023-24
	Thiruvananthapuram-695011	dated 22.02.2024}
	32ADJPR0994G1ZD	,
A.No.127/GST/	Shri. Balakrishnan Kavilchirayil	The Superintendent of Central Tax
TVM/ADC-JC/	Narayaniamma, Krishna Fuels,	and Central Excise, Chengannur
2024-25 dated	203A, Mannar, Kurattissery,	Range {Order-in-Original No.
12.08.2024	Alappuzha-689622	22/2024-25/GST (SUPDT.)
	32ABFPN0203N1Z0	dated 29.04.2024}
A.No.129/GST/	Smt. Susan Varghese, Puthuppallil	The Superintendent of Central Tax
TVM/ADC-JC/	Tyres, 91/B, Mannar, Chengannur,	and Central Excise, Chengannur
2024-25 dated	Alappuzha-689622	Range {Order-in-Original No.
11.08.2024	32ALXPV2065Q1Z3	13/2024-25/GST (SUPDT) dated
	47 TIME	24.04.2024}
A.No.150/GST/	Shri. Madhavan Rajendran, Devi	The Superintendent of Central Tax
TVM/ADC-JC/	Agencies, Sree Sankari Arcade, 785	and Central Excise, Kayamkulam
2024-25 dated	to 789, East of H.H.Y.S. School, II,	Range {Order-in-Original No.
02.07.2024	Randamkutty, Pullikanakku,	27/2023-24/GST/SUPDT dated
	Alappuzha-690537	26.03.2024}
	32AKYPR0799P1ZX	
A.No.178/GST/	Shri. Bikku Mathew Chacko,	The Superintendent of Central Tax
TVM/ADC-JC/	Celestial Textiles, VP-IV/318,	and Central Excise, Ranni Range
2024-25 dated	Vadasserikara, Pathanamthitta-	{Order-in-Original No. 12/2023-
05.05.2024	689662	24/GST/SUPDT dated
	32AUXPC7413L1ZC	06.02.2024}

(3) I allow the following appeals and set aside the corresponding Orders-in-Original in accordance with **Para 3.3 of CBIC Circular No. 237/31/2024-GST dated 15.10.2024** consequent to the retrospective amendment vide **Section 16(5) of the CGST Act, 2017** introduced by the Finance (No. 2) Act, 2024 dated 16.08.2024.

Appeal No. and	Name of Appellant/ GSTIN	Order No.	Respondent
Date		and Date	
A.No.235/GST/	Shri Joseph Chacko, K&K	07/2023-24	The Superintendent of
TVM/ADC-JC/	Enterprises, 1/293,	GST/SUPDT-	Central Tax and
2023-24 dated	Plathanathu Building,	CGY dated	Central Excise,
21.02.2024	Nedumkunnam, Kottayam-	30.11.2023	Changanacherry Range
	686542 <b>32AIGPC3920K1ZN</b>		

A.No.247/CST/				
2023-24 dated   12.03.2024	A.No.247/GST/	Shri. Viswhak Senan Nair	07/2023-24/	The Superintendent of
12.03.2024	TVM/ADC-JC/	Girija Devi Anand, Anaswara	GST/SUPDT	Central Tax and
Thiruvananthapuram-695506   32APVPA0I03NIZ5	2023-24 dated	Electricals, KP-18/272-1,	(NTA Range)	Central Excise,
SaAPyPa0103NIZ5	12.03.2024		dated	Neyyattinkara Range
A.No.270/GST/ TVM/ADC-JC/ 2023-24 dated 12.03.2024  A.No.270/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.276/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.276/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.280/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ TVM/		Thiruvananthapuram-695506	14.12.2023	
TVM/ADC-JC/ 2023-24 dated   12.03.2024		32APVPA0103N1Z5		
2023-24 dated   12.03.2024	A.No.257/GST/	Shri. Anilkumar Govindan	09/2023-24	The Superintendent of
Thiruvallam Range   Thiruvallam Range	TVM/ADC-JC/	Nair, Asha Medical Supplies,	GST (SUPDT)	Central Tax and
A.No.270/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.276/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.276/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.276/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.280/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.280/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.280/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ Central Tax and Central Excise, Nedumangad Range  Central Excise, Nedumangad Range  Thiruvananthapuran-695524  Statue Range  The Superintendent of Central Excise, Kottayam I Range  The Superintendent of Central Excise, Kottayam I Range  Thiruvananthapuran-685524  SupDTY-GST Central Tax and Central Excise, Nedumangad Range  Thiruvananthapuran-6955001  The Superintendent of Central Excise, Kottayam I Range  Thiruvananthapuran-685521  The Superintendent of Central Excise, Kottayam I Range  Thiruvananthapuran-685521  The Superintendent of Central Excise, Central Tax and Central Tax and Central Tax and Central Tax and Central		40/1717, Attakkulangara,	THIRUVALL	Central Excise,
A.No.270/GST/   M/s. Mulloor Rural Co-   O5/2023-24   Operative Society Ltd., No.   T1499, VP XIV/1234-1240,   Mulloor, Mukkola, Vizhinjam   Thiruvananthapuram-695521   32AAABMI744KIZR   A.No.276/GST/   TVM/ADC-JC/   2023-24 dated   18.03.2024   XIV/87, Kamukarakonathu Veedu, Aryanadu P O, Nedumangadu, Thiruvananthapuram-695542   32BHMPM9923QIZI   A.No.280/GST/   TVM/ADC-JC/   2023-24 dated   25.03.2024   Axivananthapuram-6955042   32DKCP\$4676D1Z4   A.No.292/GST/   Shri. Hijaz Moosa Shan, TVM/ADC-JC/   2023-24 dated   18.03.2024   Vazhemadom Building, CMS College Road, Kottayam-686001   32AEKPK\$48IRIZU   A.No.300/GST/   Shri. Joshy Zacharias, Rótayam 686001   32AEKPK\$48IRIZU   A.No.300/GST/   Shri. Joshy Zacharias, Kottayam-686585   MKDM dated   Mundakkayam Range   McDm dated   McDm dated   Mundakkayam Range   McDm dated   McD	12.03.2024	Manacaud P O,	AM dated	Thiruvallam Range
A.No.270/GST/ TVM/ADC-JC/ 2023-24 dated		l <del>-</del>	06.12.2023	
TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.276/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.280/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.290/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ Central Tax and Central Tax and Central Tax and Central Tax and Centra		32ABLPN0510C1ZF		
2023-24 dated 18.03.2024 Til499, VP XIV/1234-1240, Mulloor, Mukkola, Vizhinjam Thiruvananthapuram-695521 32AAABMI744KIZR  A.No.276/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024 Siri. Gopinathan Nair Manoj LANTRON, Aneesh Villa, XIV/87, Kamukarakonathu Veedu, Aryanadu P O, Nedumangadu, Thiruvananthapuram-695542 32BHMPM9923QIZI  A.No.280/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024 Siri. Thankaraj Santhosh kumar, Sree Ayyappa Fire Crackers, TC 25/1414, Ayyappan Covil Road, Thampanoor, Thiruvananthapuram-695001 32DKCP\$4676D1Z4  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024 Shri. Hijaz Moosa Shan, Vazhemadom Building, Vazhemadom Building, Vazhemadom Building, Vazhemadom Building, Vazhemadom Building, CMS College Road, Kottayam-686001 32BGMP\$9736E1Z0  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024 Shri. Moosakutty Vazhemadathil, CMS College Road, Kottayam-686001 32BGMP\$9736E1Z0  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024 Shri. Joshy Zacharias, Kottayam 686001 32AEKPK5481R1ZU  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024 Shri. Joshy Zacharias, 8/60, Vattakkavumkal, Chengalam PO, Chengalam, Kottayam-686585  MYDDT Central Excise, Neyyattinkara Range 18.12.2023 The Superintendent of Central Tax and Central Excise, Nedumangad Range 15.12.2023 The Superintendent of Central Excise, Kottayam I Range  Thiruvananthapuram-695001 32AEKPK5481R1ZU  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024 Shri. Joshy Zacharias, 8/60, Vattakkavumkal, Chengalam PO, Chengalam, Kottayam-686585	A.No.270/GST/	M/s. Mulloor Rural Co-	05/2023-24	_
18.03.2024   Mulloor, Mukkola, Vizhinjam Thiruvananthapuram-695521   32AABMI744K1ZR   32AAABMI744K1ZR   32AAABMI744K1ZR   32AAABMI744K1ZR   32AAABMI744K1ZR   32AAABMI744K1ZR   32BT   32AABMI744K1ZR   32BT   32AAABMI744K1ZR   32BT	TVM/ADC-JC/	<del>*</del>	GST/SUPDT	Central Tax and
A.No.276/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.280/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ Central Tax and Central Excise, Kottayam I Range  Thre Superintendent of Central Tax and Central Excise, Kottayam I Range  Thre Superintendent of Central Tax and Central Excise, Kottayam I Range  Thre Superintendent of Central Tax and Central Excise, Kottayam I Range  Thre Superintendent of Central Tax and Central Excise, Central Tax and Central Excise, The Superintendent of Central Tax and Central Excise, The Superintendent of Central Tax and Central Excise, The Superintendent of Central Tax and Central Excise, Central Tax and Central Excise, The Superintendent of Central Excise, Central Tax and Central Excise, The Superintendent of Central Excise, Central Tax and Central Excise, Central Tax and Central Excise, Central Ex	2023-24 dated	T1499, VP XIV/1234-1240,	(NTA Range)	Central Excise,
A.No.276/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.280/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ Shri. Joshy Zacharias, 8/60, Vattakavarumkal, Chengalam PO, Chengalam, Chengalam PO, Chengalam, Kottayam-686585  MKDM dated  Mundakkayam Range	18.03.2024	, , , , , , , , , , , , , , , , , , , ,		Neyyattinkara Range
A.No.276/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.280/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ TVM/ADC-JC/ A.No.300/GST/ TVM/ADC-JC/ Central Excise, Nedumangad Range 19/GST STATUE/SU PDT/2023-24 dated 14.12.2023  The Superintendent of Central Excise, Kottayam I Range 18.12.2023  The Superintendent of Central Tax and Central Excise, Kottayam I Range 18.12.2023  The Superintendent of Central Tax and Central Excise, Kottayam I Range 18.12.2023  The Superintendent of Central Excise, Kottayam I Range 18.12.2023  The Superintendent of Central Excise, Kottayam I Range 18.12.2023  The Superintendent of Central Excise, Kottayam I Range 18.12.2023  The Superintendent of Central Excise, Kottayam I Range 18.12.2023  The Superintendent of Central Excise, Nedumangad Range		<u> </u>	14.12.2023	
TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.280/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated Central Excise, Kottayam I Range  A.No.300/GST/ The Superintendent of Central Excise, Kottayam I Range  The Superintendent of Central Excise, MCDM dated  The Superintendent of		32AAABM1744K1ZR		
2023-24 dated 18.03.2024  XIV/87, Kamukarakonathu Veedu, Aryanadu P O, Nedumangadu, Thiruvananthapuram-695542 32BHMPM9923Q1ZI  A.No.280/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.292/GST/ Triuvananthapuram-695001 32DKCP\$4676D1Z4  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ Central Excise, Nedumangad Range  Nedumangad Range  Nedumangad Range  10.9/GST  STATUE/SU PDT/2023-24  dated 14.12.2023  The Superintendent of Central Tax and Central Excise, Kottayam I Range  Nedumangad Range  Nedumangad Range	A.No.276/GST/	Shri. Gopinathan Nair Manoj	08/GST/	The Superintendent of
Nedumangadu, Thiruvananthapuram-695542   32BHMPM9923Q1Z1   Shri. Thankaraj Santhoshkumar, Sree Ayyappa Fire Crackers, TC 25/1414, Ayyappan Covil Road, Thampanoor, Thiruvananthapuram-695001   32DKCPS4676D1Z4   Ayyappan Covil Road, Thampanoor, Thiruvananthapuram-695001   32DKCPS4676D1Z4   Vazhemadom Building, Vazhemadathil, CMS College Road, Kottayam-686001   32BGMPS9736E1Z0   Shri. Moosakutty Vazhemadathil Kunjumarakar, V. 2023-24 dated 18.03.2024   Shri. Moosakutty Vazhemadathil Kunjumarakar, V. 2023-24 dated 18.03.2024   Shri. Shri. Shri. Shri. Moosakutty Vazhemadathil Kunjumarakar, V. 2023-24 dated 18.03.2024   Shri. Moosakutty Vazhemadathil Kunjumarakar, V. 2023-24 dated 18.03.2024   Shri. Shri	TVM/ADC-JC/		NDD/	Central Tax and
Nedumangadu, Thiruvananthapuram-695542 32BHMPM9923Q1ZI  A.No.280/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated A.No.300/GST/ TVM/ADC-JC/ A.No.300/GST/ A.No.300/GST/ TVM/ADC-JC/ A.No.300/GST/ A.	2023-24 dated	XIV/87, Kamukarakonathu	SUPDT/2023-	Central Excise,
A.No.280/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated A.No.300/GST/ TVM/ADC-JC/ A.	18.03.2024	Veedu, Aryanadu PO,	24 dated	Nedumangad Range
A.No.280/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated A.No.292/GST/ TNiruvananthapuram-695001 32DKCP\$4676D1Z4  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated A.No.300/GST/ TVM/ADC-JC/ A.No.300/GST/		THE PROPERTY OF THE PARTY OF TH	15.12.2023	
A.No.280/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 25.03.2024  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated A.No.300/GST/ TVM/ADC-JC/ A.No.300/GST/ TVM/AD			21	
TVM/ADC-JC/ 2023-24 dated 25.03.2024  A, yappan Covil Road, Thampanoor, Thiruvananthapuram-695001 32DKCPS4676D1Z4  A, No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated 14.03.2024  A.No.300/GST/ Chengalam PO, Chengalam, Kottayam-686585  A.No.300/GST/ MKDM dated  A.No.300/GST/ MKDM dated  Central Tax and Central Tax and Central Excise, Central Tax and Central Excise, Mcottayam I Range  Central Tax and Central Excise, Mcottayam I Range		32BHMPM9923Q1ZI		
2023-24 dated 25.03.2024  Ayyappan Covil Road, Thampanoor, Thiruvananthapuram-695001 32DKCPS4676D1Z4  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated A.No.300/GST/ TVM/ADC-JC/ A.No.300/GST/	A.No.280/GST/	MOUNTACH COLOR	/ AV A	•
A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated A.No.300/GST/ TVM/ADC-JC/ A.No.300/GST/ TVM/ADC-JC/ A.No.300/GST/ TVM/ADC-JC/ A.No.300/GST/ TVM/ADC-JC/ A.No.300/GST/ TVM/ADC-JC/ A.No.300/GST/ TVM/ADC-JC/ A.No.300/GST/ Shri. Joshy Zacharias, B/GO, Vattakkavumkal, Chengalam PO, Chengalam, Chengalam PO, Chengalam, Kottayam-686585 AXDDT- MKDM dated Atted 14.12.2023 A.No.2023/ SUPDT- Central Tax and Central Excise, MKDM dated Mundakkayam Range				
Thampanoor, Thiruvananthapuram-695001 32DKCP\$4676D1Z4  A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated A.No.300/GST/ TVM/ADC-JC/ A.No.300/GST/				,
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A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated A.No.300/GST/ TVM/ADC-JC/ A.No.300/GST/ A.No.300/GST/ A.No.300/GST/ TVM/ADC-JC/ A.No			14.12.2023	
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TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated A.No.300/GST/ TVM/ADC-JC/ A.No.300/GST/ A.No.300/GST/ TVM/ADC-JC/ A.No.300/GST/ A.No.300/GST/ TVM/ADC-JC/ A.No.300/GST/ A.No.300/GST/ TVM/ADC-JC/ A.No.300/GST/ A.No.300/GST/ TVM/ADC-JC/ A.				
2023-24 dated 18.03.2024 Vazhemadom Building, Vazhemadathil, CMS College Road, Kottayam-686001 32BGMPS9736E1Z0  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024 A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated A.No.300/GST/ TVM/ADC-JC/ Central Excise, SUPDT/GST A.No.300/GST/ Shri. Joshy Zacharias, TVM/ADC-JC/ 2023-24 dated Central Excise, SUPDT/GST A.No.300/GST/ Shri. Joshy Zacharias, Chengalam PO, Chengalam, 14.03.2024 Kottayam-686585 Kottayam I Range The Superintendent of Central Excise, Kottayam I Range  Xottayam I Range				-
18.03.2024 Vazhemadathil, CMS College Road, Kottayam-686001 32BGMPS9736E1Z0  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024 Publishers, V Publishers Building, CMS College Road, Kottayam 686001 32AEKPK5481R1ZU  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024 Shri. Joshy Zacharias, TVM/ADC-JC/ 2023-24 dated Central Excise, Kottayam I Range  Kottayam I Range  4.03.2024 The Superintendent of Central Excise, Kottayam I Range  8.12.2023 Kottayam I Range  18.12.2023 Kottayam I Range  18.12.2023 Kottayam I Range  Central Excise, Kottayam I Range  Central Excise, Kottayam I Range  18.12.2023 Kottayam I Range  18.12.2023 Kottayam I Range  Central Excise, Kottayam I Range  Modated  Central Excise, Central Tax and Central Excise, MKDM dated Mundakkayam Range		,		
Road, Kottayam-686001 32BGMPS9736E1Z0  A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ TVM/ADC-JC/ Shri. Moosakutty Vazhemadathil Kunjumarakar, V. Publishers, V Publishers Building, CMS College Road, Kottayam 686001 32AEKPK5481R1ZU  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated 14.03.2024  Road, Kottayam-6866001 SUPDT/GST dated Central Tax and Central Excise, MKDM dated Mundakkayam Range		,		,
A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated A.No.300/GST/ TVM/ADC-JC/ Shri. Moosakutty Vazhema- dathil Kunjumarakar, V. Publishers, V Publishers Building, CMS College Road, Kottayam 686001 32AEKPK5481R1ZU  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated 14.03.2024  A.No.300/GST/ Shri. Joshy Zacharias, Chengalam PO, Chengalam, 14.03.2024  Kottayam-686585  MKDM dated  The Superintendent of Central Tax and Central Tax and Central Excise, MKDM dated  Mundakkayam Range	18.03.2024	,	15.12.2023	Kottayam I Range
A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated 14.03.2024  Shri. Moosakutty Vazhema- dathil Kunjumarakar, V. Publishers, V Publishers dated 18.12.2023  Kottayam I Range 18.12.2023  The Superintendent of Central Tax and		, , , , , , , , , , , , , , , , , , , ,		
TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated 14.03.2024  Athil Kunjumarakar, V. Publishers, V Publishers Building, CMS College Road, Kottayam 686001 32AEKPK5481R1ZU  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated 14.03.2024  Athil Kunjumarakar, V. Publishers Building, CMS College Road, Kottayam 686001  32AEKPK5481R1ZU  A.No.300/GST/ Shri. Joshy Zacharias, 8/60, Vattakkavumkal, Chengalam PO, Chengalam, SUPDT- Kottayam I Range  The Superintendent of Central Tax and Central Tax and Central Excise, MKDM dated Mundakkayam Range				
2023-24 dated 18.03.2024  Publishers, V Publishers Building, CMS College Road, Kottayam 686001 32AEKPK5481R1ZU  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated 14.03.2024  Publishers, V Publishers Building, CMS College Road, Kottayam 686001  32AEKPK5481R1ZU  D4/2023- 24/GST/ Central Tax and Central Excise, SUPDT- WCLOSCH Solution Central Excise, MKDM dated Mundakkayam Range		1		-
18.03.2024 Building, CMS College Road, Kottayam I Range  Kottayam 686001  32AEKPK5481R1ZU  A.No.300/GST/ Shri. Joshy Zacharias, Value of Shri. Joshy Zacharias		,		
Kottayam 686001 32AEKPK5481R1ZU  A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated 14.03.2024  Kottayam 686001 32AEKPK5481R1ZU  Od/2023- Shri. Joshy Zacharias, 04/2023- 24/GST/ 24/GST/ Superintendent of 24/GST/ Central Tax and Central Excise, MKDM dated Mundakkayam Range		I ,		,
A.No.300/GST/ Shri. Joshy Zacharias, TVM/ADC-JC/ 8/60, Vattakkavumkal, 24/GST/ Central Tax and Chengalam PO, Chengalam, SUPDT- Central Excise, Kottayam-686585 MKDM dated Mundakkayam Range	18.03.2024	,	18.12.2023	Kottayam I Range
A.No.300/GST/ TVM/ADC-JC/ 2023-24 dated 14.03.2024  Shri. Joshy Zacharias, 8/60, Vattakkavumkal, Chengalam PO, Chengalam, 14.03.2024  Shri. Joshy Zacharias, 8/60, Vattakkavumkal, Chengalam PO, Chengalam, Kottayam-686585  Suppt- MKDM dated Mundakkayam Range				
TVM/ADC-JC/ 8/60, Vattakkavumkal, 24/GST/ Central Tax and Central Excise, MKDM dated Mundakkayam Range				
2023-24 dated Chengalam PO, Chengalam, SUPDT- Central Excise, MKDM dated Mundakkayam Range		,		_
14.03.2024 Kottayam-686585 MKDM dated Mundakkayam Range		· · · · · · · · · · · · · · · · · · ·		
				,
<b>32AAEPZ1184A1Z0</b> 01.12.2023	14.03.2024	1		Mundakkayam Range
		32AAEPZ1184A1Z0	01.12.2023	

A N. 207 (COTT)	3.57. 37. 60.17.	17.7000	TEN A
A.No.306/GST/	M/s. Neuf Solutions,	16/GST/	The Assistant
TVM/ADC-JC/	2 <sup>nd</sup> Floor, T.C No. 29/2260-5	AC/DIV/	Commissioner of
2023-24 dated	Berry Heights, Edappazhinji	2023-24 dated	Central Tax and
18.03.2024	Sasthamangalam	21.12.2023	Central Excise,
	Thiruvananthapuram-695010		Thiruvananthapuram
	32AALFN2657D1ZG		North Division
A.No.06/GST/	Shri. Punnoose	01/2023-24	The Superintendent of
TVM/ADC-JC/	Madathilparampil Ulahannan,	GST/SUPDT-	Central Tax and
2024-25 dated	VI/739B, Madathilparampil	CGY dated	Central Excise,
03.04.2024	Glass House, XVII, 254,	30.11.2023	Changanacherry Range
	Madathiparampil, M C Road		
	Kurichy, Kottayam-686549		
	32ADZPU2805P1ZP		
A.No.07/GST/	Shri. Rajendran Prasad	26/2023-24	The Superintendent of
TVM/ADC-JC/	Kizakkecharuvila Veedu	GST (SUPDT)	Central Tax and
2024-25 dated	Kumaran, Rajendra Prasad K	dated	Central Excise,
29.04.2024	Pournami, Ezhukone,	05.02.2024	Kottarakkara Range
	Kollam-691505		
	32AEYPK5618L1ZX		
A.No.14/GST/	Smt. Veena Vijayamma Sasi,	13/2023-24	The Superintendent of
TVM/ADC-JC/	Sree Bhuvaneswari Stockist	GST dated	Central Tax and
2024-25 dated	Distributors of Ayurvedic	14.12.2023	Central Excise,
03.04.2024	Medicine, 11/68, Santhamma	<u> </u>	Kayamkulam Range
	Memorial Building, Chingoli,		
	Alappuzha-690532		
	32DJVPS3718A1Z4	1/1/4	
A.No.24/GST/	Smt. Annamma Joseph, SHE	16/2023-24	The Superintendent of
TVM/ADC-JC/	Pharmacy and Wellness	GST dated	Central Tax and
2024-25 dated	Centre, 11/195A, Kaithavana,	14.12.2023	Central Excise,
28.03.2024	Kanitamkulam Junction,		Alappuzha Range
	Alappuzha-688003	(2)	
4 37 <b>25</b> (005)	32AZTPJ3582C1ZC	11 (2022 24	
A.No.27/GST/	M/s. Pure Petroleum	11/2023-24	The Superintendent of
TVM/ADC-JC/	Products, Mini Industrial	GST/SUPDT-	Central Tax and
2024-25 dated	Estate, Marukil, Malayinkil,	KTDA	Central Excise,
27.03.2024	Thiruvananthapuram-695571	RANGE dated	Kattakkada Range
A NI - 24/COTT /	32AANFP2377G1Z5	28.11.2023	Tile a Construction to 1 1 C
A.No.34/GST/	Smt. Yaseen Jalal, MJA Fresh	23/2023-24	The Superintendent of
TVM/ADC-JC/	N More, KP111/287-290,	GST (SUPDT)	Central Tax and
2024-25 dated	Chandhanathoppe,	dated	Central Excise, Kollam
14.03.2024	Kottankara, Kollam-691014	13.12.2023	City Range
A NI - 24 / COTT /	32AVOPJ3875F1ZF	22 (2022 24	TD1 C ' 1
A.No.36/GST/	Shri. Reji Abicottu Thomas,	22/2023-24	The Superintendent of
TVM/ADC-JC/	Sansui Distributors,	GST(SUPDT)	Central Tax and
2024-25 dated	Kripa Nagar, KP II/223,	dated	Central Excise,
14.05.2024	Market Junction,	05.02.2024	Kottarakkara Range
	Kottarakara P O,		
	Kollam-691506		
	32AATPT0873F1ZF		

A.No.39/GST/	Shri. Raghavan Sankaran,	24/2023-24	The Superintendent of
TVM/ADC-JC/	II/386 A, Sankaran	GST (SUPDT)	Central Tax and
2024-25 dated	Bhavanam, Thevalappuram,	dated	Central Excise,
05.05.2024	Neduvathoor, Kollam-691507	05.02.2024	Kottarakkara Range
	32AKAPS1668J1Z2		_
A.No.41/GST/	M/s. Madhya Kerala	01/2024-25	The Superintendent of
TVM/ADC-JC/	Orthopaedic Club, 1st Floor,	GST/SUPDT-	Central Tax and
2024-25 dated	Computer Cell, C block	KTM II dated	Central Excise,
02.07.2024	Building, Kottayam Medical	03.04.2024	Kottayam II Range
0210712021	College Alumni Association,	0010112021	1200000 0222 22 2302290
	Medical College P O,		
	Kottayam-686008		
	32AACAM6593P1Z0		
A.No.44/GST/	Shri. Ashokan Vamadevan,	08/2024-25	The Superintendent of
TVM/ADC-JC/	Puthanparambil Rubber Tech	dated	Central Tax and
2024-25 dated	_		
	X/640B, Cherthala South,	04.04.2024	Central Excise,
01.07.2024	Alappuzha-688552		Cherthala Range
A N. 45 (COM)	32AECPV7171B1ZP	05 (2024 25	
A.No.45/GST/	Shri. Ajayakum <mark>a</mark> r	05/2024-25	The Superintendent of
TVM/ADC-JC/	Venugopalan,	GST (SUPDT)	Central Tax and
2024-25 dated	N V Ajayakumar, Ajaya	dated	Central Excise, Punalur
12.07.2024	Bhavan, Pidavoor,	15.04.2024	Range
	Pathanapuram, Kollam-	<b>CAN</b>	
	689695		
	32ABZPV3387R1Z9		
A.No.46/GST/	M/s. Alleppey Lakes and	10/2024-	The Superintendent of
TVM/ADC-JC/	Lagoons Tourism Pvt. Ltd.,	25/RO/ALP/	Central Tax and
2024-25 dated	Lakes and Lagoons, DTPC	GST dated	Central Excise,
10.07.2024	Buildings, Pallathuruthy,	11.04.2024	Alappuzha Range
	Sanathanapuram P.O.,		
	Alappuzha-688003	<b>1</b>	
	32AAJCA9612L1ZJ		
A.No.47/GST/	Smt. Sabeena,	43/2023-24	The Superintendent of
TVM/ADC-JC/	Scrap World, IX/172-C,	GST dated	Central Tax and
2024-25 dated	Kayamkulam, Alappuzha-	28.03.2024	Central Excise,
04.07.2024	690502		Kayamkulam Range
	32EUCPS0793E1ZN		j
A.No.49/GST/	Shri. Sijad Siddhik,	35/2023-24	The Superintendent of
TVM/ADC-JC/	Seelan Super Market,	GST dated	Central Tax and
2024-25 dated	XIII/4A, Seelan,	26.03.2024	Central Excise,
04.07.2024	Ummermukku, Muthukulam,		Kayamkulam Range
0 1.07.2021	Alappuzha-690506		
	32BMMPS3328C1Z7		
A.No.55/GST/	Shri. Sunil Prabhakaran,	28/2023-24	The Superintendent of
TVM/ADC-JC/	Perfect Motors, Perfect Gas	GST/SUPDT	Central Tax and
2024-25 dated	Energy, Maruti Service Centre,	dated	Central Excise,
09.07.2024		26.03.2024	Kayamkulam Range
07.07.2024	Punnampallil, Cheppad,	20.03.2024	Kayanikulani Kange
	Alappuzha-690506		
	32AZMPP5680Q1ZH	<u> </u>	<u> </u>

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	Shri. Babu Kuttan, Sithara	12/GST/ATL	The Superintendent of
TVM/ADC-JC/	Medicals, NP 9/300,	/SUPDT/	Central Tax and
2024-25 dated	Venjaramoodu Junction,	2024-25 dated	Central Excise,
21.07.2024	Venjaramoodu P.O,	23.04.2024	Attingal Range
T	hiruvananthapuram-695607		
	32AGBPK8075G1ZI		
	nt. Sheeba, 518, Mangalathu	16/2024-25	The Superintendent of
TVM/ADC-JC/	Veli, Charamangalam,	GST/RS/	Central Tax and
2024-25 dated	Muhamma, Alappuzha-	CTLA dated	Central Excise,
	88525 <b>32GXDPS1020L1ZL</b>	17.04.2024	Cherthala Range
A.No.70/GST/	Shri. Valiyaveetil Vargese	16/2024-	The Superintendent of
TVM/ADC-JC/	Mathukutty, MC Mills,	25/RO/ALP/	Central Tax and
	Ground, 123, Valiyaveetil,	GST dated	Central Excise,
27.07.2024	Pathirapally, Alappuzha-	11.04.2024	Alappuzha Range
	88521 <b>32ANQPM1056R1ZG</b>		
	Shri. Koilparampil Edward	39/2024-25	The Superintendent of
	Grigary, Giris Rubber Mills,	RO/ALP/	Central Tax and
	round, XIII/156, Koilparam-	GST dated	Central Excise,
	il, Pathirapally, Alappuzha-	11.04.2024	Alappuzha Range
	88521 <b>32AXTPG3058Q1ZV</b>		
A.No.72/GST/ N	1/s. Nedumudy Service Co-	11/2024-25	The Superintendent of
TVM/ADC-JC/ O	Operative Bank Ltd, Number	GST (SUPDT)	Central Tax and
2024-25 dated	A-87, SCB No. 87, 180,	dated	Central Excise,
01.08.2024 N	Vedumudy P.O, Nedumudy,	22.04.2024	Chengannur Range
	Alappuzha-688508		
	32AABAN2074K1ZQ	I III	
A.No.73/GST/ M	/s. Hussains Hospitality Pvt.	7/2024-25	The Superintendent of
TVM/ADC-JC/	Ltd., ARA-170, TC NO	GST (SUPDT)	Central Tax and
2024-25 dated	49/448, MIFAH,	THIRUVALL	Central Excise,
	Kallattumukku, Manacaud	AM dated	Thiruvallam Range
	P.O, Thiruvananthapuram –	16.04.2024	
	95009 <b>32AADCH5095E1ZS</b>		
	hri. Renju Zachariah Rajan,	17/2024-25	The Superintendent of
	Super Auto Sparts, 5/942,	GST (SUPDT)	Central Tax and
2024-25 dated	Kurattisheril, Mannar,	dated	Central Excise,
24.07.2024 N	Mannar, Alappuzha-689622	29.04.2024	Chengannur Range
	32BRIPR8328A1ZW		
	hri. Radhakrishnan Vijayan	21/2023-24	The Superintendent of
1 -	jaya Electronics Kripa Nagar	GST (SUPDT)	Central Tax and
	KP II, 1679, Krishnakripa,	dated	Central Excise,
	arket, Kottarakkara, Kollam-	05.02.2024	Kottarakkara Range
	91506 <b>32ADYPV8207H1ZY</b>		
A.No.83/GST/	Shri. Unnikrishnan	29/2024-25	The Superintendent of
TVM/ADC-JC/	Krishnankutty, U K	GST/Supdt	Central Tax and
2024-25 dated	Constructions, 14/278-D,	(Ktda Range)	Central Excise,
15.05.2024 T	Thiruvathira, Kulavumthala,	dated	Kattakada Range
	Perumkadavila PO,	29.04.2024	
T	hiruvananthapuram-695124		
1	32AOIPK0534R2ZQ		

A.No.86/GST/	Shri. Binoy Kadalikkandathil	08/2024-25	The Superintendent of
TVM/ADC-JC/	Thankappan, Aiswarya	SUPDT/GST	Central Tax and
2024-25 dated	Enterprises, 175 to 177,	dated	Central Excise, Pala
12.08.2024	Kalackal, Vaikom, Kottayam-	11.04.2024	Range
	686141 <b>32ABIPT8403H1ZM</b>		
A.No.87/GST/	Shri. Kavukamcheril Ummer	16/2024-25	The Superintendent of
TVM/ADC-JC/	Naushad, Friends Agencies,	SUPDT/GST	Central Tax and
2024-25 dated	Gd, III/464-B, Kunnakkattu	dated	Central Excise, Pala
10.08.2024	Building, Nadackal,	12.04.2024	Range
	Erattupetta, Kottayam-686121		
	32BCAPN2096J1ZN		
A.No.91/GST/	M/s. 360 Degree SIMS Private	12/2024-	The Superintendent of
TVM/ADC-JC/	Limited, TC 99/2254-5, Devs	25/GST/SUP	Central Tax and
2024-25 dated	Sakura, Kazhakkoottom-	DT/CHALAI	Central Excise, Chalai
10.09.2024	Kovalam NH 66, Hulathoor,	dated	Range
	Thiruvananthapuram-695014	20.06.2024	
	32AAACZ9629B1ZF		
A.No.92/GST/	M/s. Karsam Solutions Pvt.	52/2023-24	The Superintendent of
TVM/ADC-JC/	Ltd., 1 <sup>st</sup> Floor, TC 29/3055 2,	GST (SUPDT)	Central Tax and
2024-25 dated	Sree Sai, MP Appan Road,	PPD Range	Central Excise,
23.07.2024	Vazhuthacadu,	dated	Pappanamcode Range
	Thiruvananthapuram-695012	26.03.2024	
	32AAFCK7977C1ZG		
A.No.93/GST/	M/s. Karsam Solutions, 2 <sup>nd</sup>	33/GST/	The Superintendent of
TVM/ADC-JC/	Floor, SF-39A, Mall of	NDD/SUPD	Central Tax and
2024-25 dated	Travancore, Chackai,	T/2023-24	Central Excise,
23.07.2024	Thiruvananthapuram-695610	dated	Nedumangad Range
100 (CCT)	32AATFK1267A1ZL	08.04.2024	
A.No.100/GST/	Shri. Hijaz Moosa Shan,	17/2024/	The Superintendent of
TVM/ADC-JC/	V Publishers Book Stall,	SUPDT/GST	Central Tax and
2024-25 dated	Vazhemadom Building,	dated	Central Excise,
15.07.2024	Vazhemadathil, CMS College	16.04.2024	Pappanamcode Range
	Road, Kottayam-686001		
101100T	32BGMPS9736E1Z0	00 (000 ( 0.7	
A.No.104/GST/	Shri. Rajendran Prasad	02/2024-25	The Superintendent of
TVM/ADC-JC/	Kizakkecharuvila Veedu	GST (Supdt)	Central Tax and
2024-25 dated	Kumaran, Rajendra Prasad K	dated	Central Excise,
27.08.2024	Pournami, Ezhukone, Kollam-	12.06.2024	Kottarakkara Range
A NT. 440 (CCT)	691505 <b>32AEYPK5618L1ZX</b>	7D222524	TT1 0 1 1 1 2
A.No.112/GST/	M/s. 4 Season Events, TC 17-	ZD320524-	The Superintendent of
TVM/ADC-JC/	1640-3, Neerajam, Nethaji	002852T dated	Central Tax and
2024-25 dated	Road, Poojappura P.O.,	27.03.2024	Central Excise, Pattom
27.06.2024	Thiruvananthapuram-695012		Range
110/005	32AACFZ2113P1Z5	20 (000 (100	TTI O : 1 C
A.No.113/GST/	Shri. Sumesh Chandra-	32/GST/ATL	The Superintendent of
TVM/ADC-JC/	sekharan Nair, Devi Opticians,	/SUPDT/	Central Tax and
2024-25 dated	VI/888, Maithanam, Varkala,	2023-24 dated	Central Excise,
27.06.2024	Thiruvananthapuram-695141	25.04.2024	Attingal Range
	32AHTPC8761A1ZH		

A.No.114/GST/	Smt. Ritu Manapuzha	45/2023-24	The Superintendent of
TVM/ADC-JC/	Sukumarababu, Manapuzha	GST dated	Central Tax and
2024-25 dated	Tharayil, Ponakam,	28.03.2024	Central Excise,
27.06.2024	Mavelikara, Alapuzha-690101		Kayamkulam Range
	32FUBPS2592M1Z5		
A.No.116/GST/	Shri. Sinesh Mathew,	15/2024-GST-	The Superintendent of
TVM/ADC-JC/	Spice India, KP IV/647,	KTPNA dated	Central Tax and
2024-25 dated	Koodal, Kalanjoor,	25.03.2024	Central Excise,
27.06.2024	Pathanamthitta-689693		Kattappana Range
A.No.117/GST/	32CRCPM1913M1ZW	17/2024-GST-	
TVM/ADC-JC/		KTPNA dated	
2024-25 dated		25.03.2024	
27.06.2024			
A.No.118/GST/	Shri. Prasanth Thankappan	30/2023-24	The Superintendent of
TVM/ADC-JC/	Nair, Sreebhadra Aluminium	GST (SUPDT)	Central Tax and
2024-25 dated	Fabrication, PVC Door	PPD RANGÉ	Central Excise,
18.05.2024	Center, KP XI/1463,	dated	Pappanamcode Range
	Sivasankaram, Santhivila,	22.02.2024	
	Nemom,		
	Thiruvananthapuram-695020		
	32AHGPT7261F1ZA		
A.No.119/GST/	Shri. Prasanth Viswanathan	34/2023-24/	The Superintendent of
TVM/ADC-JC/	Pillai, Pushpa Mobiles, X/302-	GST dated	Central Tax and
2024-25 dated	A, Pushpa Building, Pookkada	26.03.2024	Central Excise,
18.05.2024	Junction, Mavelikara,		Kayamkulam Range
	Alappuzha – 690101	1 11.	
	32ANEPP3960B1ZD	- //A	
A.No.120/GST/	M/s. Kallara Village Service	09/2024-25	The Superintendent of
TVM/ADC-JC/	Co-operative Bank Limited,	SUPDT/GST	Central Tax and
2024-25 dated	No. 3123, Kallara South PO,	dated	Central Excise, Pala
14.06.2024	Kallara, Kottayam-686611	11.04.2024	Range
	32AAAAK4679A1Z0		
A.No.121/GST/	M/s. Sirius Powers, T C	21/GST/	The Superintendent of
TVM/ADC-JC/	30/1067-1, Pavan Plus	VELI/	Central Tax and
2024-25 dated	Building, Pettah Junction,	SUPDT/	Central Excise, Veli
05.06.2024	Pettah P O,	2023-24 dated	Range
	Thiruvananthapuram-695024	23.02.2024	
	32ADLFS2109J1Z5		
A.No.123/GST/	M/s. Aksa Foods and Spices	14/2023-24	The Superintendent of
TVM/ADC-JC/	Pvt Ltd, 491-1, KINFRA,	GST (SUPDT)	Central Tax and
2024-25 dated	Elamannur, Elammannor,	dated	Central Excise, Adoor
05.06.2024	Pathanamthitta-690002	07.03.2024	Range
	32AAICA0424F1ZD		
A.No.124/GST/	Shri. Salahudeen Nowfal,	28/2023-24	The Superintendent of
TVM/ADC-JC/	Woodex, VI/587 C,	GST	Central Tax and
2024-25 dated	Arunoottimangalam,	(SUPDT.)	Central Excise, Kollam
15.05.2024	Kilikolloor, Mangadu,	dated	City Range
	Kollam-691015	06.02.2024	
	32AFQPN0457B1ZQ		
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A.No.125/GST/	Shri. Aswaraj Syamala	37/2023-24	The Superintendent of
TVM/ADC-JC/	Rajendran, S. R Traders,	GST (Supdt)	Central Tax and
2024-25 dated	10/691, Pinattinmoodu,	dated	Central Excise, Kollam
25.05.2024	Mukkonumukku,	21.02.2024	City Range
	Neduvathoor Village, Kollam-		
	691505		
	32BIKPR6949E1ZX		
A.No.128/GST/	Shri. Harish Vellappannair	09/GST	The Superintendent of
TVM/ADC-JC/	Radhamani, Intact Systems,	STATUE/	Central Tax and
2024-25 dated	T.C. 25/2952, Kailas, Ambuja	SUPDT/	Central Excise, Statue
03.09.2024	Vilasom Road,	2024-25 dated	Range
	Thiruvananthapuram-695001	29.04.2024	
	32AIOPR3902L1Z0		
A.No.130/GST/	Shri. Sunena K G, Veepatt	72/GST/ATL	The Superintendent of
TVM/ADC-JC/	Agency, 4/310, Vettor,	/SUPDT/202	Central Tax and
2024-25 dated	Varkala, Thiruvananthapuram-	4-25 dated	Central Excise,
30.09.2024	695141	30.08.2024	Attingal Range
	32KYIPS8706R1ZB		
A.No.131/GST/	Shri. Shajivasu, Shaji V.,	20/2024-25	The Superintendent of
TVM/ADC-JC/	Mangalathu Kizhakkathil,	GST (SUPDT)	Central Tax and
2024-25 dated	Arampunna, Elampal PO,	dated	Central Excise, Punalur
01.07.2024	Punalur, Kollam-691322	29.04.2024	Range
	32AUDPS0074M1ZJ	To large	
A.No.132/GST/	Shri. Shajahan Pookunju,	09/2024-25	The Superintendent of
TVM/ADC-JC/	Pisharadi Hospital, II/851-A,	GST (SUPDT)	Central Tax and
2024-25 dated	Pada North, Karunagappally,	dated	Central Excise,
23.08.2024	Kollam-690518	18.04.2024	Karunagappally Range
	32CPAPP2870L1ZR		
A.No.133/GST/	M/s. Symphony Food Suppl-	17/2024-	The Superintendent of
TVM/ADC-JC/	iment, Amrutham Foods, TP-	25/GST/RS/	Central Tax and
2024-25 dated	V/298, Panchyath Building,	CTLA dated	Central Excise,
16.08.2024	Thuravoor, Cherthala,	17.04.2024	Cherthala Range
10.00.2021	Alappuzha-688532	17.01.2021	Cherthala Range
	32AAKAS6998J2ZO		
A.No.134/GST/	M/s. Sree Saraswathi Movie	03/GST/	The Superintendent of
TVM/ADC-JC/	House, V/22, Pazhakutty P.O,	NDD/	Central Tax and
2024-25 dated	Nedumangadu,	SUPDT/	Central Excise,
13.07.2024	Thiruvananthapuram-695561	2024-25 dated	Nedumangad Range
15.07.2024	32ADKFS5727R1ZC	23.04.2024	Tveddinangad Kange
A.No.135/GST/	Shri. Nazir Mohammed,	08/2024-25	The Superintendent of
TVM/ADC-JC/	Royal Drughouse, 26/486,	RO/ALP/	Central Tax and
2024-25 dated	Evanjalickal Church Road,	GST dated	Central Excise,
09.08.2024	Alappuzha-688011	11.04.2024	Alappuzha Range
07.00.2024	32AGPPM9359P1ZE	11.04.2024	Mappuziia Kaiige
A.No.136/GST/	Smt. Linta Tresa Tom, Prime	09/2024-25	The Superintendent of
TVM/ADC-JC/	,	RO/ALP/	The Superintendent of Central Tax and
2024-25 dated	Sell, 1418-A4, A5, A6, Ansons	GST dated	
09.08.2024	Shopping Complex, CCSB		Central Excise,
09.00.2024	Road, Alappuzha-688011	11.04.2024	Alappuzha Range
	32AXSPT4158P1ZI		

A.No.137/GST/	Smt. Eleones, Eleones Home	20/2023-24	The Superintendent of
TVM/ADC-JC/	Appliances, 307, 308, Saroja	GST (SUPDT)	Central Tax and
2024-25 dated	Building, Vallakaly Road,	dated	Central Excise,
26.06.2024	Mannar, Alappuzha-689522	14.03.2024	Chengannur Range
	32AAAAE6019J1Z1		
A.No.138/GST/	M/s. Kairali Women Food	16/2024-25	The Superintendent of
TVM/ADC-JC/	Supplement, AP-X/528 to 532,	GST/SUPDT	Central Tax and
2024-25 dated	Brahmana Madam Building,	dated	Central Excise,
16.08.2024	Temple Lane, Ambalappuzha,	03.04.2024	Kayamkulam Range
	Alappuzha-688561		
	32AACAK3835A1ZA		
A.No.139/GST/	Shri. Nakulam Praveen,	16/GST/	The Superintendent of
TVM/ADC-JC/	D-Net System & Solutions,	VELI/	Central Tax and
2024-25 dated	URA 117, TC 25/3543,	SUPDT/	Central Excise, Veli
22.05.2024	Newbharath, 0, Vanchiyoor,	2023-24 dated	Range
22.00.2021	Thiruvananthapuam-695035	16.02.2024	Tunge
	32AOTPP0255R1Z9	10.02.2024	
A.No.140/GST/	Shri. Sivan Vinod,	10/2023-24	The Superintendent of
TVM/ADC-JC/	Sivan and Sons Studio,	GST dated	Central Tax and
2024-25 dated	XIV/187, Thattarambalam	12.12.2023	Central Excise,
22.05.2024	P.O., Mavelikara, Alappuzha-	12.12.2025	Kayamkulam Range
22.03.2024	690103 32AEPPV1051H2ZG		Kayanikalani Kange
A.No.141/GST/	Shri. Rajesh Radha	ZD3205240-	The Superintendent of
TVM/ADC-JC/	Raveendran, Amritha	00043A dated	Central Tax and
2024-25 dated	Associates, KP 5-352,	15.03.2024	Central Excise,
14.06.2024	Vellayani, Nemom,	15.05.2024	Pappanamcode Range
14.00.2024	Thiruvananthapuram-695020	//A	appariameoue range
	32AIWPR5135R1ZB	3///	
A.No.142/GST/	M/s. Karikkineth Textiles,	12/2023-24	The Superintendent of
TVM/ADC-JC/	XXX/1317-1318, Old XXI965-	GST (SUPDT)	Central Tax and
2024-25 dated	966, Thomson Commercial	dated	Central Excise,
12.06.2024	Complex, College Road,	19.03.2024	Pathanamthitta Range
12.00.2021	Pathanamthitta-689645	17.00.2021	T winding Tunige
	32AAFFK2794J1Z6		
A.No.143/GST/	Smt. Ponnamma Joseph,	05/2023-24	The Superintendent of
TVM/ADC-JC/	Universal Agencies, VI/21,	GST (SUPDT)	Central Tax and
2024-25 dated	Kondukulanji-Venmony,	dated	Central Excise,
17.05.2024	Venmony, Alappuzha-689509	19.12.2023	Chengannur Range
17.00.2024	32AOPPJ9435H1ZO	17.12.2025	Chenguinia Runge
A.No.144/GST/	M/s. Jana Sevana Centre,	15/2023-24	The Superintendent of
TVM/ADC-JC/	XV/1299, Deepam Tower,	GST/SUPDT	Central Tax and
2024-25 dated	Ranny, Pazhavangadi,	dated	Central Excise, Ranni
20.05.2024	Pathanamthitta-689673	06.02.2024	Range
20.00.2024	32AAOFJ2495E1ZB	00.0 <i>D</i> .2024	Tunge
A.No.146/GST/	Shri. Pookunju, Zain Gold &	12/2023-24	The Superintendent of
TVM/ADC-JC/	Diamonds, PP XIII/747,	GST (SUPDT)	Central Tax and
2024-25 dated	Puthen Chantha, Panmana,	dated	Central Excise,
08.07.2024	Kollam-691583	11.03.2024	Karunagappally Range
00.07.2024	32EXTPP3056H1Z3	11.05.2024	Transmagappany Ivange
	JELAIT I JUJUHILJ		

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A.No.147/GST/	Shri. Vijayakumar Kanjana,	21/2023-24	The Superintendent of
TVM/ADC-JC/	Alwar Enterprises,	GST (SUPDT)	Central Tax and
2024-25 dated	TC.21/1858/3,	PPD RANGE	Central Excise,
04.06.2024	Keezharannoor, Karamana,	dated	Pappanamcode Range
	Thiruvananthapuram-695002	02.02.2024	
	32GSDPK1188J1ZM		
A.No.148/GST/	Shri. Hashim, Kuttippurath	17/2023-24	The Superintendent of
TVM/ADC-JC/	Stationery, OP/II/773,	GST (SUPDT)	Central Tax and
2024-25 dated	Ochira, Kollam-690526	dated	Central Excise,
09.07.2024	32APTPH7438H1ZL	13.03.2024	Karunagappally Range
A.No.149/GST/	Shri. Afzal Khan Syed	23/GST/	The Superintendent of
TVM/ADC-JC/	Mohammed,	VELI/	Central Tax and
2024-25 dated	SPM Marketing, TC 28/916,	SUPDT/	Central Excise, Veli
13.06.2024	Kaithamukku, Near	2023-24 dated	Range
	Ammankovil,	18.03.2024	
	Thiruvananthapuram-695024		
	32APEPS6912E1Z2		
A.No.151/GST/	M/s. Shantitheeram Holidays	25/2024-25/	The Superintendent of
TVM/ADC-JC/	Pvt. Ltd., Pulickal Chirayil	GST/RS/	Central Tax and
2024-25 dated	House, Varanam P.O.,	CTLA dated	Central Excise,
22.07.2024	Cherthala, Alappuzha-688555	18.04.2024	Cherthala Range
	32AAYCS9393M1Z6		
A.No.154/GST/	Shri. Haris Jamal,	18/2023-24	The Superintendent of
TVM/ADC-JC/	Haris Scaffoldings, Payikuzhi,	GST (SUPDT)	Central Tax and
2024-25 dated	OGP-17/459, Ikkara	dated	Central Excise,
11.07.2024	Buildings, Kalloormukku,	13.03.2024	Karunagappally Range
11.07.2021	Oachira, Kollam-690526	10.05.2021	Transagappany range
	32AROPJ8833F2ZM		
A.No.156/GST/	Shri. Sooraj Kumar Sasidharan	11/2024-25	The Superintendent of
TVM/ADC-JC/	Pillai, Angel Enterprises,	GST (SUPDT)	Central Tax and
2024-25 dated	3/601, Chengamanad,	dated	Central Excise, Punalur
12.08.2024	Kottarakara, Kollam-691557	18.04.2024	Range
12.00.2024	32GGAPS1765N1ZZ	10.04.2024	Runge
A.No.157/GST/	Shri. Harish Kochuparambil	29/2023-24	The Superintendent of
TVM/ADC-JC/	Sainillabdhin,	GST/SUPDT	Central Tax and
2024-25 dated	Natural Family Shop, IX/568,	dated	Central Excise,
24.06.2024	Town Hall Road, Harippad,	26.03.2024	Kayamkulam Range
24.00.2024	Alappuzha-690514	20.03.2024	Kayanikulani Kange
	32DTSPS6764R1ZC		
A.No.158/GST/	Shri. Shajahan Pichakannu,	42/GST/	The Superintendent of
TVM/ADC-JC/	Mimis Metals, TC 5//1164 1,	42/G31/ KAZ/	Central Tax and
2024-25 dated	Chavadimukku, Sreekaryam,	SUPDT/	Central Excise,
26.06.2024	Thiruvananthapuram-695017	2023-24 dated	Kazhakoottam Range
20.00.2024	32AIRPP1788R1Z7	27.02.2024	Kaziiakooilaiii Kaiige
A.No.159/GST/	M/s. Bion Systems, VIII/430	18/GST/	The Superintendent of
TVM/ADC-JC/	A2, CSI Ascension Square,	SUPDT/KTM	Central Tax and
2024-25 dated		II/2023-24	
	Near Logos Centre, Kottayam-	dated	Central Excise,
25.06.2024	686002		Kottayam II Range
	32AAHFB7682C1ZN	26.03.2024	

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A.No.160/GST/	Shri. Baby Thomas, Bright	26/2023-24	The Superintendent of
TVM/ADC-JC/	Industries, GF,	GST (SUPDT)	Central Tax and
2024-25 dated	Keezhvanmazhy, Pandanad,	dated	Central Excise,
30.05.2024	Chengannur, Alappuzha-	28.03.2024	Chengannur Range
	689506 <b>32AHFPT8247C1ZD</b>		
A.No.163/GST/	Shri. Kishore Kumar Kurup,	27/2023-24	The Superintendent of
TVM/ADC-JC/	Travancore Wheel Club, T C	GST/	Central Tax and
2024-25 dated	16/390-3, Elanjimoodu,	SUPDT/	Central Excise, Chalai
20.05.2024	Edapazhinji, Thycaud P O,	CHALAI	Range
	Thiruvananthapuram-695014	dated	
	32AJFPK5955J1Z1	24.01.2024	
A.No.165/GST/	Shri. Noushad Erahimkutty,	31/2023-24	The Superintendent of
TVM/ADC-JC/	6/62-A, Darul Thouheed,	GST (Supdt)	Central Tax and
2024-25 dated	Perupuram, Kariaganoor,	dated	Central Excise,
06.05.2024	Kollam-691516	08.02.2024	Kottarakkara Range
00.00.2021	32ADBPE5078L1ZM	00.02.2021	110 ttaramara range
A.No.166/GST/	Shri. Dilip Kumar Krishnan,	11/2024-25	The Superintendent of
TVM/ADC-JC/	Dilip Cashew Company,	GST (SUPDT)	Central Tax and
2024-25 dated	XII/861, Polayathode,	dated	Central Excise, Kollam
10.06.2024	Mundakkal, Kollam-691001	16.04.2024	City Range
10.00.2024	32ABSPK1996J1Z4	10.04.2024	City Range
A.No.168/GST/	M/s. Minerva Empire	05/2024-25	The Superintendent of
TVM/ADC-JC/	Cinemaz, XV-194, Market Jn,	GST (Supdt)	Central Tax and
2024-25 dated	Kottarakkara, Kollam-691506	dated	Central Excise,
20.09.2024	32ABGFM7735F1ZB	14.06.2024	Kottarakkara Range
A.No.169/GST/	M/s. Santha Store, TC.	35/2023-24	The Superintendent of
TVM/ADC-JC/	39/1245-7, Chalai,	GST/SUPDT	Central Tax and
2024-25 dated	Thiruvananthapuram-695036	CHALAI	Central Excise, Chalai
19.08.2024	32ACQFS5430C2ZA	dated	Range
17.00.2024	32ACQ133430C22A	06.02.2024	Kange
A.No.170/GST/	M/s. Peetees Agencies,	03/2024-25	The Superintendent of
TVM/ADC-JC/	AGPX/459, Panyel Kochi	RO/ALP/GS	Central Tax and
2024-25 dated	Kanyakumari Highway,	T dated	Central Excise,
10.08.2024	Thumopoly, Alappuzha-	11.04.2024	Alappuzha Range
10.00.2024	688008 <b>32AACFP3280F1ZM</b>	11.04.2024	Alappuziia Kange
A.No.171/GST/	Shri. Vasudevan Viswarajan,	26/GST/KAZ	The Superintendent of
TVM/ADC-JC/	Viswarajan V, T.C.81/2023-1	/SUPDT/202	The Superintendent of Central Tax and
2024-25 dated	I		
	Kuzhivilakathu Veedu,	3-24 dated	Central Excise,
16.05.2024	Kulathoor,	16.02.2024	Kazhakootam Range
	Thiruvananthapuram-695583 32AICPV0462H1ZG		
A No. 170 / COT! /		20/2022 24	The Cranewisters desired of
A.No.172/GST/	Shri. Sathya Bhama Amma	30/2023-24	The Superintendent of
TVM/ADC-JC/	Krishnankutty Nair Anil-	GST/Supdt	Central Tax and
2024-25 dated	kumar, G-TEC Computer	(NTA Range)	Central Excise,
03.06.2024	Education, NMC.VII/404G,	dated	Neyyattinkara Range
	Convent Road, Neyyattinkara,	25.03.2024	
	Neyyattinkara P O,		
	Thiruvananthapuram-695121		
	32AKVPA4766C2Z8		

A.No.173/GST/	Shri. Gopalakrishnan	41/2023-24	The Superintendent of
TVM/ADC-JC/	Jayalekshmi, Kamala	GST (Supdt)	Central Tax and
2024-25 dated	Polymers, Koickal Muri, E.P I-	dated	Central Excise,
03.06.2024	504, East Kallada, Kollam-	26.02.2024	Kottarakkara Range
	691502		S
	32AISPJ2355H1Z8		
A.No.174/GST/	M/s. R R Holiday Homes Pvt.	86/AC/GST/	The Assistant
TVM/ADC-JC/	Ltd., VPI/12, GV Raja Road,	2023-24 dated	Commissioner of
2024-25 dated	Kovalam,	19.01.2024	Central Tax and
29.05.2024	Thiruvananthapuram-695527		Central Excise,
	32AACCR7529L1Z5		Thiruvananthapuram
			South Division
A.No.176/GST/	M/s. Fizaka International	48/2023-24	The Superintendent of
TVM/ADC-JC/	Impex LLP, SP V/1541,	GST (SUPDT)	Central Tax and
2024-25 dated	Fizaka Arcade, Kavanadu	dated	Central Excise, Kollam
12.06.2024	P.O, Kollam-691003	05.03.2024	City Range
	32AACFF5708Q1Z8		- 'J '- 'B'
A.No.177/GST/	Shri. Janardhanan Haridas,	40/2023-24	The Superintendent of
TVM/ADC-JC/	Harikutty Rock Metal Supply	GST (Supdt)	Central Tax and
2024-25 dated	15/602, Paruthiyara,	dated	Central Excise,
29.05.2024	Odanavattam, Veliyam,	23.02.2024	Kottarakkara Range
	Kollam-691512		
	32AEVPH2081M2Z5	žell l	
A.No.179/GST/	Smt. Minikumari Melemannil	22/GST/	The Superintendent of
TVM/ADC-JC/	Krishnapillai, SHE Pharmacy	SUPDT/KTM	Central Tax and
2024-25 dated	and Wellness Centre,	II/2023-24	Central Excise,
22.06.2024	Thirumuttath, Manarcadu	dated	Kottayam II Range
	Junction, Kottayam-686019	26.03.2024	, c
	32EXDPK0668C1ZU		
A.No.180/GST/	Shri, Ambikadasana	44/GST/	The Superintendent of
TVM/ADC-JC/	Jayakumar, Saras Auto Parts,	ATL/	Central Tax and
2024-25 dated	AMC XII/21, 22, Near	SUPDT/2024-	Central Excise,
21.10.2024	G.H.S., Attingal,	25 dated	Attingal Range
	Thiruvananthapuram-695101	16.08.2024	8 8.
	32AYAPA8455F1ZU		
A.No.181/GST/	M/s. Bhagyasree Amrutham	(i) DRC-07	The Superintendent of
TVM/ADC-JC/	Food Products, 112/II,	ŽD320524-	Central Tax and
2024-25 dated	Korattiyil Puthenpura	003764P dated	Central Excise, Pala
25.07.2024	Building, Uzhavoor, Kurianad	04.05.2024	Range
A.No.182/GST/	Road, Kurianad, Kottayam-	(ii) DRC-07	{Order-in-Original
TVM/ADC-JC/	686636	ZD320524-	No. 51/2024-25
2024-25 dated	32AANFB9912B2ZP	002837L dated	SUPDT/GST dated
26.07.2024		04.05.2024	26.04.2024}
A.No.184/GST/	Shri. Subhash Kumar	04/GST/AC/	The Assistant
TVM/ADC-JC/	Pynethattel Vasu, Painthattil	2024-25 dated	Commissioner of
2024-25 dated	Communications, 5/583,	22.04.2024	Central Tax and
12.06.2024	Palamattathil Building,		Central Excise,
	Peruva, Vaikom, Kottayam-		Kottayam Divison
	686610 <b>32APUPV4157L1Z3</b>		
L			

A.No.185/GST/	Shri. Alphonse Joseph,	22/2023-24	The Superintendent of
TVM/ADC-JC/	Diya Battery Shop,	GST (SUPDT)	Central Tax and
2024-25 dated	T C .52/1471-2,	PPD Range	Central Excise,
02.05.2024	Plankalamukku,	dated	Papanamcode Range
	Pappanamcode,	07.02.2024	
	Thiruvananthapuram-695019		
	32BMDPJ8919B1ZC		
A.No.186/GST/	Shri. Vikash Vijayakumar,	36/2023-24	The Superintendent of
TVM/ADC-JC/	Alwar Metal Industries,	GST/SUPDT	Central Tax and
2024-25 dated	TC.23/206 and 208, Kochar	/CHALAI	Central Excise, Chalai
06.05.2024	Road, Valiyasalai, Chalai	dated	Range
	P.O., Thiruvananthapuram-	06.02.2024	
	695036 <b>32AOFPV5575G1ZN</b>		
A.No.187/GST/	Shri. Vasudevan Pillai,	16/2023-24	The Superintendent of
TVM/ADC-JC/	Sabari Construction, 7/128,	GST dated	Central Tax and
2024-25 dated	128A, 129, 130, Santha	15.12.2023	Central Excise,
12.03.2024	Building, Muthukulam South,		Kayamkulam Range
	Kayamkulam, Alappuzha-		
	690506 <b>32AJHPP3301R1Z2</b>		

(4) I allow the following appeals in accordance with Para 3.3 of CBIC Circular No. 237/31/2024-GST dated 15.10.2024 consequent to the retrospective amendment vide Section 16(5) of the CGST Act, 2017 introduced by the Finance (No. 2) Act, 2024 dated 16.08.2024 with the effect that the demands confirmed and penalties imposed in each of the Orders-in-Original (listed below) shall stand deleted. However, there shall be no order as to refund of amounts already paid and appropriated as discussed at Para 6.2 supra in terms of Section 150 of the Finance (No.2) Act, 2024.

Appeal No. and	Name of Appellant/ GSTIN	Order No.	Respondent
Date		and Date	
A.No.51/GST/	Shri. Bhaskaran Shaji,	35/2024-25	The Superintendent of
TVM/ADC-JC/	Thoppil, 12/39-B, Thoppil	SUPDT/GST	Central Tax and
2024-25 dated	Building, Pala-Thodupuzha,	dated	Central Excise, Pala
02.07.2024	Pravithanam,	18.04.2024	Range
	Kottayam-686574		_
	32AJLPS7317L1ZR		
A.No.122/GST/	M/s. Indroyal Crafts Private	38/GST/AC/	The Assistant
TVM/ADC-JC/	Limited, Plot No 63/64/65,	DIV/2023-24	Commissioner of
2024-25 dated	KINFRA Apparel Park,	dated	Central Tax and
27.05.2024	St. Xaviers College Post,	27.02.2024	Central Excise,
	Thumba,		Thiruvananthapuram
	Thiruvananthapuram-695586		North Division
	32AAACI8911M1ZI		

A.No.152/GST/	Shri. Primal Cyriac Thomas,	30/2024-25	The Superintendent of
TVM/ADC-JC/	Elte Marine Products,	GST/RS/	Central Tax and
2024-25 dated	AP-X/568, Elte Complex,	CTLA dated	Central Excise,
22.07.2024	Chandiroor, Aroor,	18.04.2024}	Cherthala Range
	Alappuzha-688547		
	32ABUPT2965Q1ZK		
A.No.155/GST/	M/s. GSR Industries, UP	21/GST/	The Superintendent of
TVM/ADC-JC/	XI/209, Shed No-13, Mini	NDD/	Central Tax and
2024-25 dated	Industrial Estate, Chakrapani-	SUPDT/	Central Excise,
10.07.2024	puram, Uzhamalakkal,	2023-24 dated	Nedumangad Range
	Nedumangadu,	08.04.2024	
	Thiruvananthapuram-695541		
	32AAOFG3776F1ZA		
A.No.162/GST/	Shri. Satheeshkumar	23/2023-24	The Superintendent of
TVM/ADC-JC/	Vishwambaran Nair	GST/SUPDT	Central Tax and
2024-25 dated	Vasumathy Amma,	dated	Central Excise,
14.05.2024	Satheeshkumar, TC 50/956-1,	07.02.2024	Pappanamcode Range
	Thaliyal, Karamana,		
	Thiruvananthapuram-695002		
	32ACHPV4857B1ZL		
A.No.164/GST/	Smt. Indulekha Krishnan-	35/2023-24	The Superintendent of
TVM/ADC-JC/	kutty Nair, Rudra Associates	GST (Supdt)	Central Tax and
2024-25 dated	KP-IX/54-C, Sreeragom	dated	Central Excise,
01.06.2024	Building, Trikkannamangal,	12.02.2024	Kottarakkara Range
	Kottarakkara, Kollam-691506		
	32DRRPK6228K1ZC		

(5) I allow the following appeals in accordance with Para 3.3 of CBIC Circular No. 237/31/2024-GST dated 15.10.2024 consequent to the retrospective amendment vide Section 16(5) of the CGST Act, 2017 introduced by the Finance (No. 2) Act, 2024 dated 16.08.2024 to the extent that the demands confirmed and penalties imposed in each of the Orders-in-Original (listed below) shall stand deleted. However, the effect and operation of the said Orders so far as the demands that were dropped by the respective Respondents is concerned, the same shall continue to be in vogue.

Appeal No. and	Name of Appellant/ GSTIN	Order No.	Respondent
Date		and Date	
A.No.275/GST/	Shri. Sabu Chekkottu	07/GST/	The Assistant
TVM/ADC-JC/	Sivanandhan, Stationary Arun	DIV/2023-24	Commissioner of
2023-24 dated	Stores, 382, Koonam-kara P O,	dated	Central Tax and
21.03.2024	Ranni Perunad,	04.03.2024	Central Excise,
	Pathanamthitta-689711		Pathanamthitta
	32IUDPS9718E1ZB		Division

A.No.08/GST/	Shri. Thomas John, Shri.	86/2023-24	The Assistant
TVM/ADC-JC/	Thomas John - Contractor,	GST (AC)	Commissioner of
2024-25 dated	KUP-V/453, Shibu Bhavan,	dated	Central Tax and
27.04.2024	Kundara East, Kundara PO,	22.02.2024	Central Excise, Kollam
	Kollam-691501		Division
	<b>32AMFPT3311G1ZF</b>		
A.No.90/GST/	M/s. Bijo John, John's Stores	10/GST/	The Assistant
TVM/ADC-JC/	424, Peruva, Mulakkulam,	AC/2024-25	Commissioner of
2024-25 dated	Kottayam-686610	dated	Central Tax and
26.08.2024	32BMHPJ0946A1ZN	29.04.2024	Central Excise,
			Kottayam Division
A.No.145/GST/	Shri. Subramanian R,	18/GST/DC/	The Deputy
TVM/ADC-JC/	Kavya Store, 5/286,	DIV/2024-25	Commissioner of
2024-25 dated	Punnamoodu, Varkala,	dated	Central Tax and
10.07.2024	Thiruvananthapuram-695141	24.04.2024	Central Excise,
	32KCAPS7570F1ZD		Thiruvananthapuram
	Δ.		North Division

- I partially allow the appeal viz., A.No.183/GST/TVM/ADC-JC/2024-25 dated 27.06.2024 filed by Appellant Shri. Thrideep Gopinathan, Thrideep, 8/301, Thripthi, Palayamkunnu P.O, Varkala, Thiruvananthapuram-695146 [GSTIN: 32ADQPG9-900J1ZE] in accordance with Para 3.3 of CBIC Circular No. 237/31/2024-GST dated 15.10.2024 consequent to the retrospective amendment vide Section 16(5) of the CGST Act, 2017 introduced by the Finance (No. 2) Act, 2024 dated 16.08.2024 to the extent that the demand of Rs. 26,54,473/- confirmed and proportional penalty imposed with regard to the issue of Section 16(4) vide Order-in-Original No. 42/GST/AC/DIV/2023-24 dated 28.02.2024 shall stand deleted as discussed at Para 8 supra. Further, I modify Sl. Nos. (i) and (iii) under Para 10 Order of the said Order-in-Original dated 28.02.2024 as follows -
- "i. I confirm the demand of **Rs.** 6,27,359.40 {**IGST: Rs.** 0.00, **CGST: Rs.** 3,13,679.7, **SGST: Rs.** 3,13,679.7, **Cess: Rs.** 0.00} being the tax payable on the ineligible ITC availed and utilized for the period 2018-19 to 2020-21 in violation of Section 16(2) of the CGST Act, 2017 and KSGST Act, 2017 under Section 73(9) of the CGST Act, 2017 and KSGST Act, 2017

...

iii. I impose a penalty of **Rs.** 62,736/- {CGST and SGST: Rs.31,368/- each} on the amount confirmed at Sl. No. (i) above under the provisions of Section 73(9) of the Acts ibid."

# डॉअजितेश राधाकृष्णन . | Dr. AJITESH RADHAKRISHNAN संयुक्त आयुक्त (अपील) | JOINT COMMISSIONER (APPEALS)

To,

The Appellants and Respondents from Sl. No. 1 - 121 at Pages 4 - 17 supra

### Copy submitted to,

- 1. The Chief Commissioner of Central Tax, Central Excise and Customs, Thiruvananthapuram Zone, C.R. Building, I.S. Press Road, Kochi-682018
- 2. The Commissioner of Central Tax and Central Excise, Thiruvananthapuram CGST Commissionerate, GST Bhavan, P.B. No.13, Press Club Road, Thiruvananthapuram-695001 (Review Cell)
- 3. **The Commissioner, State Goods and Services Tax Department**, 9<sup>th</sup> Floor, Tax Tower, Killippalam, Karamana P.O., Thiruvananthapuram-695002

### Copy to,

1. The Deputy/Assistant Commissioner of Central Tax and Central Excise, Alappuzha Division/ Kollam Division/ Kottayam Division/ Pathanamthitta Division/ Thiruvananthapuram North Division/ Thiruvananthapuram South Division

#### {Refer: Annexure to this Order for Division-wise segregation}

- 2. The Assistant Commissioner of Central Tax and Central Excise, Anti-Evasion Thiruvananthapuram
- 3. The Assistant Commissioner of Central Tax and Central Excise, Audit Circle Thiruvananthapuram
- 4. Master File/Office Copy.

### ++ ANNEXURE ++

### ☐ <u>ALAPPUZHA DIVISION</u>

Appeal No. and Date	Name of Appellant/ GSTIN	Order No. and Date	Respondent
A.No.14/GST/TVM/ ADC-JC/2024-25 dated 03.04.2024	Smt. Veena Vijayamma Sasi, Sree Bhuvaneswari Stockist Distributors of Ayurvedic Medicine, 11/68, Santhamma Memorial Building, Chingoli, Alappuzha-690532 32DJVPS3718A1Z4	13/2023-24 GST dated 14.12.2023	The Superintendent of Central Tax and Central Excise, Kayamkulam Range
A.No.44/GST/TVM/ ADC-JC/2024-25 dated 01.07.2024	Shri. Ashokan Vamadevan, Puthanparambil Rubber Tech X/640B, Cherthala South, Alappuzha-688552 32AECPV7171B1ZP	08/2024-25 dated 04.04.2024	The Superintendent of Central Tax and Central Excise, Cherthala Range
A.No.46/GST/TVM/ ADC-JC/2024-25 dated 10.07.2024	M/s. Alleppey Lakes and Lagoons Tourism Pvt. Ltd., Lakes and Lagoons, DTPC Buildings, Pallathuruthy, Sanathanapuram P.O., Alappuzha-688003 32AAJCA9612L1ZJ	10/2024- 25/RO/ALP/GST dated 11.04.2024	The Superintendent of Central Tax and Central Excise, Alappuzha Range
A.No.47/GST/TVM/ ADC-JC/2024-25 dated 04.07.2024	Smt. Sabeena, Scrap World, IX/172-C, Kayamkulam, Alappuzha-690502 32EUCPS0793E1ZN	43/2023-24 GST dated 28.03.2024	The Superintendent of Central Tax and Central Excise, Kayamkulam Range
A.No.49/GST/TVM/ ADC-JC/2024-25 dated 04.07.2024	Shri. Sijad Siddhik, Seelan Super Market, XIII/4A, Seelan, Ummermukku, Muthukulam, Alappuzha- 690506 32BMMPS3328C1Z7	35/2023-24 GST dated 26.03.2024	The Superintendent of Central Tax and Central Excise, Kayamkulam Range
A.No.55/GST/TVM/ ADC-JC/2024-25 dated 09.07.2024	Shri. Sunil Prabhakaran, Perfect Motors, Perfect Gas Energy, Maruti Service Centre, Punnampallil, Cheppad, Alappuzha-690506 32AZMPP5680Q1ZH	28/2023-24 GST/SUPDT dated 26.03.2024	The Superintendent of Central Tax and Central Excise, Kayamkulam Range
A.No.69/GST/TVM/ ADC-JC/2024 -25 dated 31.07.2024	Smt. Sheeba, 518, Mangalathu Veli, Charamangalam, Muhamma, Alappuzha- 688525 32GXDPS1020L1ZL	16/2024-25 GST/RS/CTLA dated 17.04.2024	The Superintendent of Central Tax and Central Excise, Cherthala Range
A.No.70/GST/TVM/ ADC-JC/2024-25 dated 27.07.2024	Shri. Valiyaveetil Vargese Mathukutty, MC Mills, 123, Valiyaveetil, Pathirapally, Alappuzha-688521 32ANQPM1056R1ZG	16/2024-25/ RO/ALP/GST dated 11.04.2024	The Superintendent of Central Tax and Central Excise, Alappuzha Range
A.No.71/GST/TVM/ ADC-JC/2024-25 dated 27.07.2024	Shri. Koilparampil Edward Grigary, Giris Rubber Mills, Ground, XIII/156, Koilparambil, Pathirapally, Alappuzha-688521 32AXTPG3058Q1ZV	39/2024-25 RO/ALP/GST dated 11.04.2024	The Superintendent of Central Tax and Central Excise, Alappuzha Range

A N. 70 (COT (TX D. 6.)	M/ M 1 0 ' 0	11 (0004 05 005	FT1 0 : . 1 . C
A.No.72/GST/TVM/	M/s. Nedumudy Service Co-	11/2024-25 GST	The Superintendent of
ADC-JC/2024-25 dated	Operative Bank Ltd, Number	(SUPDT) dated	Central Tax and Central
01.08.2024	A-87, SCB No. 87, 180,	22.04.2024	Excise, Chengannur
	Nedumudy P O, Alappuzha-		Range
	688508 <b>32AABAN2074K1ZQ</b>		
A.No.78/GST/TVM/	Shri. Renju Zachariah Rajan,	17/2024-25 GST	The Superintendent of
ADC-JC/2024-25 dated	Super Auto Sparts, 5/942,	(SUPDT) dated	Central Tax and Central
24.07.2024	Kurattisheril, Mannar,	29.04.2024	Excise, Chengannur
_ = = = = = = = = = = = = = = = = = = =	Mannar, Alappuzha-689622	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Range
	32BRIPR8328A1ZW		Tunge
A.No.114/GST/TVM/	Smt. Ritu Manapuzha	45/2023-24 GST dated	The Superintendent of
ADC-JC/2024-25 dated	Sukumarababu, Manapuzha	28.03.2024	Central Tax and Central
27.06.2024	Tharayil, Ponakam,	20.03.2024	Excise, Kayamkulam
27.00.2024	Mavelikara, Alapuzha-690101		
	32FUBPS2592M1Z5		Range
A N. 110 (CCT) (TYD 4 )		24 (2022 24 (CCT	TD1 C ' 4 1 4 C
A.No.119/GST/TVM/	Shri. Prasanth Viswanathan	34/2023-24/GST	The Superintendent of
ADC-JC/2024-25 dated	Pillai, Pushpa Mobiles,	dated 26.03.2024	Central Tax and Central
18.05.2024	X/302-A, Pushpa Building,		Excise, Kayamkulam
	Pookkada Junction,		Range
	Mavelikara, Alappuzha –		
	690101 <b>32ANEPP3960B1ZD</b>		
A.No.133/GST/TVM/	M/s. Symphony Food Suppl-	17/2024-25/	The Superintendent of
ADC-JC/2024-25 dated	iment, Amrutham Foods, TP-	GST/RS/CTLA dated	Central Tax and Central
16.08.2024	V/298, Panchyath Building,	17.04.2024	Excise, Cherthala Range
	Thuravoor, Cherthala,		_
	Alappuzha-688532		
	32AAKAS6998J2ZO		
A.No.135/GST/TVM/	Shri. Nazir Mohammed,	08/2024-25	The Superintendent of
ADC-JC/2024-25 dated	Royal Drughouse, 26/486,	RO/ALP/GST dated	Central Tax and Central
09.08.2024	Evanjalickal Church Road,	11.04.2024	Excise, Alappuzha
07.00.2021	Alappuzha-688011	11.01.2021	Range
	32AGPPM9359P1ZE	7 ///	Tunge
A.No.136/GST/TVM/	Smt. Linta Tresa Tom, Prime	09/2024-25	The Superintendent of
ADC-JC/2024-25 dated	Sell, 1418-A4, A5, A6, Ansons	RO/ALP/GST dated	Central Tax and Central
09.08.2024	Shopping Complex, CCSB	11.04.2024	Excise, Alappuzha
09.08.2024		11.04.2024	
	Road, Alappuzha-688011		Range
A 31 127 (COT) (T) 7 5 (	32AXSPT4158P1ZI	20 (2022 24 COT	TPI C : 1 . C
A.No.137/GST/TVM/	Smt. Eleones, Eleones Home	20/2023-24 GST	The Superintendent of
ADC-JC/2024-25 dated	Appliances, 307, 308, Saroja	(SUPDT) dated	Central Tax and Central
26.06.2024	Building, Vallakaly Road,	14.03.2024	Excise, Chengannur
	Mannar, Alappuzha-689522		Range
	32AAAAE6019J1Z1		
A.No.138/GST/TVM/	M/s. Kairali Women Food	16/2024-25	The Superintendent of
ADC-JC/2024-25 dated	Supplement, AP-X/528 to	GST/SUPDT dated	Central Tax and Central
16.08.2024	532, Brahmana Madam	03.04.2024	Excise, Kayamkulam
	Building, Temple Lane,		Range
	Ambalappuzha, Alappuzha-		_
	688561 <b>32AACAK3835A1ZA</b>		
A.No.151/GST/TVM/	M/s. Shantitheeram Holidays	25/2024-25/GST	The Superintendent of
ADC-JC/2024-25 dated	Pvt. Ltd., Pulickal Chirayil	RS/CTLA dated	Central Tax and Central
22.07.2024	House, Varanam P.O.,	18.04.2024	Excise, Cherthala Range
22.07.2024	Cherthala, Alappuzha-688555	10.01.2021	
	32AAYCS9393M1Z6		
A.No.152/GST/TVM/	Shri. Primal Cyriac Thomas,	30/2024-25	The Superintendent of
ADC-JC/2024-25 dated	Elte Marine Products,	GST/RS/CTLA dated	Central Tax and Central
22.07.2024	AP-X/568, Elte Complex,	18.04.2024	Excise, Cherthala Range
	Chandiroor, Aroor,		
	Alappuzha-688547 <b>32ABUPT2965Q1ZK</b>		
		•	1

A.No.157/GST/TVM/	Shri. Harish Kochuparambil	29/2023-24	The Superintendent of
ADC-JC/2024-25 dated	Sainillabdhin, Natural Family	GST/SUPDT dated	Central Tax and Central
24.06.2024	Shop, IX/568, Town Hall	26.03.2024	Excise, Kayamkulam
	Road, Harippad, Alappuzha-		Range
	690514		
	32DTSPS6764R1ZC		
A.No.160/GST/TVM/	Shri. Baby Thomas, Bright	26/2023-24 GST	The Superintendent of
ADC-JC/2024-25 dated	Industries, GF,	(SUPDT) dated	Central Tax and Central
30.05.2024	Keezhvanmazhy, Pandanad,	28.03.2024	Excise, Chengannur
	Chengannur, Alappuzha-		Range
	689506		
	32AHFPT8247C1ZD		
A.No.170/GST/TVM/	M/s. Peetees Agencies,	03/2024-25	The Superintendent of
ADC-JC/2024-25 dated	AGPX/459, Panvel Kochi	RO/ALP/GST dated	Central Tax and Central
10.08.2024	Kanyakumari Highway,	11.04.2024	Excise, Alappuzha
	Thumopoly, Alappuzha-		Range
	688008		
	32AACFP3280F1ZM		
A.No.179/GST/TVM/	Smt. Annamma Joseph, SHE	16/2023-24 GST dated	The Superintendent of
ADC-JC/2024-25 dated	Pharmacy and Wellness	14.12.2023	Central Tax and Central
22.06.2024	Centre, 11/195A, Kaithavana,		Excise, Alappuzha
	Kanitamkulam Junction,		Range
	Alappuzha-688003		
	32AZTPJ3582C1ZC		
A.No.187/GST/TVM/	Shri. Vasudevan Pillai,	16/2023-24 GST dated	The Superintendent of
ADC-JC/2024-25 dated	Sabari Construction, 7/128,	15.12.2023	Central tax and Central
12.03.2024	128A, 129, 130, Santha	6 21	Excise, Kayamkulam
	Building, Muthukulam South,	3 31	Range
	Kayamkulam, Alappuzha-		
	690506		
	32AJHPP3301R1Z2	2/	

# ☐ KOLLAM DIVISION

Appeal No. and Date	Name of Appellant/ GSTIN	Order No. and Date	Respondent
A.No.07/GST/TVM/	Shri. Rajendran Prasad	26/2023-24 GST	The Superintendent of
ADC-JC/2024-25 dated	Kizakkecharuvila Veedu	(SUPDT) dated	Central Tax and Central
29.04.2024	Kumaran, Rajendra Prasad K	05.02.2024	Excise, Kottarakkara
	Pournami, Ezhukone, Kollam-		Range
	691505		
	32AEYPK5618L1ZX		
A.No.08/GST/TVM/	Shri. Thomas John, Shri.	86/2023-24 GST	The Assistant
ADC-JC/2024-25 dated	Thomas John - Contractor,	(AC) dated	Commissioner of Central
27.04.2024	KUP-V/453, Shibu Bhavan,	22.02.2024	Tax and Central Excise,
	Kundara East, Kundara PO,		Kollam Division
	Kollam-691501		
	32AMFPT3311G1ZF		
A.No.34/GST/TVM/	Smt. Yaseen Jalal, MJA Fresh	23/2023-24 GST	The Superintendent of
ADC-JC/2024-25 dated	N More, KP111/287-290,	(SUPDT) dated	Central Tax and Central
14.03.2024	Chandhanathoppe,	13.12.2023	Excise, Kollam City
	Kottankara, Kollam-691014		Range
	32AVOPJ3875F1ZF		
A.No.36/GST/TVM/	Shri. Reji Abicottu Thomas,	22/2023-24 GST	The Superintendent of
ADC-JC/2024-25 dated	Sansui Distributors, Kripa	(SUPDT) dated	Central Tax and Central
14.05.2024	Nagar, KP II/223, Market	05.02.2024	Excise, Kottarakkara
	Junction, Kottarakara P O,		Range
	Kollam-691506		
	32AATPT0873F1ZF		

A.No.39/GST/TVM/ ADC-JC/2024-25 dated 05.05.2024	Shri. Raghavan Sankaran, II/386 A, Sankaran Bhavanam, Thevalappuram, Neduvathoor, Kollam-691507 32AKAPS1668J1Z2	24/2023-24 GST (SUPDT) dated 05.02.2024	The Superintendent of Central Tax and Central Excise, Kottarakkara Range
A.No.45/GST/TVM/ ADC-JC/2024-25 dated 12.07.2024	Shri. Ajayakumar Venu- gopalan, N V Ajayakumar, Ajaya Bhavan, Pidavoor, Pathanapuram, Kollam- 689695 32ABZPV3387R1Z9	05/2024-25 GST (SUPDT) dated 15.04.2024	The Superintendent of Central Tax and Central Excise, Punalur Range
A.No.81/GST/TVM/ ADC-JC/2024-25 dated 05.05.2024	Shri. Radhakrishnan Vijayan Vijaya Electronics, Kripa Nagar, KP II, 1679, Krishnakripa, Market Junction, Kottarakkara, Kollam-691506 32ADYPV8207H1ZY	21/2023-24 GST (SUPDT) dated 05.02.2024	The Superintendent of Central Tax and Central Excise, Kottarakkara Range
A.No.104/GST/TVM/ ADC-JC/2024-25 dated 27.08.2024	Shri. Rajendran Prasad Kizakkecharuvila Veedu Kumaran, Rajendra Prasad K Pournami, Ezhukone, Kollam-691505 32AEYPK5618L1ZX	02/2024-25 GST (Supdt) dated 12.06.2024	The Superintendent of Central Tax and Central Excise, Kottarakkara Range
A.No.124/GST/TVM/ ADC-JC/2024-25 dated 15.05.2024	Shri. Salahudeen Nowfal, Woodex, VI/587 C, Arunoottimangalam, Kilikolloor, Mangadu, Kollam-691015 32AFQPN0457B1ZQ	28/2023-24 GST (SUPDT.) dated 06.02.2024	The Superintendent of Central Tax and Central Excise, Kollam City Range
A.No.125/GST/TVM/ ADC-JC/2024-25 dated 25.05.2024	Shri. Aswaraj Syamala Rajendran, S. R Traders, 10/691, Pinattinmoodu, Mukkonumukku, Neduvathoor Village, Kollam-691505 32BIKPR6949E1ZX	37/2023-24 GST (Supdt) dated 21.02.2024	The Superintendent of Central Tax and Central Excise, Kollam City Range
A.No.131/GST/TVM/ ADC-JC/2024-25 dated 01.07.2024	Shri. Shajivasu, Shaji V., Mangalathu Kizhakkathil, Arampunna, Elampal PO, Punalur, Kollam-691322 32AUDPS0074M1ZJ	20/2024-25 GST (SUPDT) dated 29.04.2024	The Superintendent of Central Tax and Central Excise, Punalur Range
A.No.132/GST/TVM/ ADC-JC/2024-25 dated 23.08.2024	Shri. Shajahan Pookunju, Pisharadi Hospital, II/851-A, Pada North, Karunagappally, Kollam-690518 32CPAPP2870L1ZR	09/2024-25 GST(SUPDT) dated 18.04.2024	The Superintendent of Central Tax and Central Excise, Karunagappally Range
A.No.146/GST/TVM/ ADC-JC/2024-25 dated 08.07.2024	Shri. Pookunju, Zain Gold & Diamonds, PP XIII/747, Puthen Chantha, Panmana, Kollam-691583 32EXTPP3056H1Z3	12/2023-24 GST (SUPDT) dated 11.03.2024	The Superintendent of Central Tax and Central Excise, Karunagappally Range
A.No.148/GST/TVM/ ADC-JC/2024-25 dated 09.07.2024	Shri. Hashim, Kuttippurath Stationery, OP/II/773, Ochira, Kollam-690526 32APTPH7438H1ZL	17/2023-24 GST (SUPDT) dated 13.03.2024	The Superintendent of Central Tax and Central Excise, Karunagappally Range

A.No.154/GST/TVM/	Shri. Haris Jamal, Haris	18/2023-24 GST	The Cuperintendent of
			The Superintendent of
ADC-JC/2024-25 dated	Scaffoldings, Payikuzhi, OGP-	(SUPDT) dated	Central Tax and Central
11.07.2024	17/459, Ikkara Buildings,	13.03.2024	Excise, Karunagappally
	Kalloormukku, Oachira,		Range
	Kollam-690526		
	32AROPJ8833F2ZM		
A.No.156/GST/TVM/	Shri. Sooraj Kumar Sasidharan	11/2024-25 GST	The Superintendent of
ADC-JC/2024-25 dated	Pillai, Angel Enterprises,	(SUPDT) dated	Central Tax and Central
12.08.2024	3/601, Chengamanad,	18.04.2024	Excise, Punalur Range
	Kottarakara, Kollam-691557		
	32GGAP\$1765N1ZZ		
A.No.164/GST/TVM/	Smt. Indulekha Krishnan-	35/2023-24 GST	The Superintendent of
ADC-JC/2024-25 dated	kutty Nair, Rudra Associates	(Supdt) dated	Central Tax and Central
01.06.2024	KP-IX/54-C, Sreeragom	12.02.2024	Excise, Kottarakkara
	Building, Trikkannamangal,		Range
	Kottarakkara, Kollam-691506		
	32DRRPK6228K1ZC		
A.No.165/GST/TVM/	Shri. Noushad Erahimkutty,	31/2023-24 GST	The Superintendent of
ADC-JC/2024-25 dated	6/62-A, Darul Thouheed,	(Supdt) dated	Central Tax and Central
06.05.2024	Perupuram, Kariaganoor,	08.02.2024	Excise, Kottarakkara
	Kollam-691516	55.52.252	Range
	32ADBPE5078L1ZM		
A.No.166/GST/TVM/	Shri. Dilip Kumar Krishnan,	11/2024-25 GST	The Superintendent of
ADC-JC/2024-25 dated	Dilip Cashew Company,	(SUPDT) dated	Central Tax and Central
10.06.2024	XII/861, Polayathode,	16.04.2024	Excise, Kollam City
10.00.2021	Mundakkal, Kollam-691001	10.01.2021	Range
	32ABSPK1996J1Z4	<u> </u>	Tunge
A.No.168/GST/TVM/	M/s. Minerva Empire	05/2024-25 GST	The Superintendent of
ADC-JC/2024-25 dated	Cinemaz, XV-194, Market	(Supdt) dated	Central Tax and Central
20.09.2024	Junction, Kottarakkara,	14.06.2024	Excise, Kottarakkara
20.07.2021	Kollam-691506	3 1.00.2021	Range
	32ABGFM7735F1ZB	7 //A	Tunge
A.No.173/GST/TVM/	Shri. Gopalakrishnan	41/2023-24 GST	The Superintendent of
ADC-JC/2024-25 dated	Jayalekshmi, Kamala	(Supdt) dated	Central Tax and Central
03.06.2024	Polymers, Koickal Muri, E.P	26.02.2024	Excise, Kottarakkara
03.00.2024	I-504, East Kallada, Kollam-	20.02.2024	Range
	691502 <b>32AISPJ2355H1Z8</b>		Kange
A.No.176/GST/TVM/	M/s. Fizaka International	48/2023-24 GST	The Superintendent of
ADC-JC/2024-25 dated	Impex LLP, SP V/1541,	(SUPDT) dated	Central Tax and Central
12.06.2024		05.03.2024	Excise, Kollam City
12.00.2024	Fizaka Arcade, Kavanadu P.O, Kollam-691003	03.03.2024	,
	32AACFF5708Q1Z8		Range
A.No.177/GST/TVM/		40/2023-24 GST	The Cuperintendent of
	Shri. Janardhanan Haridas,		The Superintendent of
ADC-JC/2024-25 dated	Harikutty Rock Metal Supply	(Supdt) dated	Central Tax and Central
29.05.2024	15/602, Paruthiyara,	23.02.2024	Excise, Kottarakkara
	Odanavattam, Veliyam,		Range
	Kollam-691512		
	32AEVPH2081M2Z5		

### ☐ <u>KOTTAYAM DIVISION</u>

Appeal No. and Date	Name of Appellant/ GSTIN	Order No. and Date	Respondent
A.No.235/GST/TVM/	Shri Joseph Chacko, K&K	07/2023-24	The Superintendent of
ADC-JC/2023-24 dated	Enterprises, 1/293,	GST/SUPDT-CGY	Central Tax and Central
21.02.2024	Plathanathu Building,	dated 30.11.2023	Excise, Changanacherry
	Nedumkunnam, Kottayam-		Range
	686542		_
	32AIGPC3920K1ZN		

	T		
A.No.292/GST/TVM/	Shri. Hijaz Moosa Shan,	10/2023/	The Superintendent of
ADC-JC/2023-24 dated	V Publishers Book Stall,	SUPDT/GST dated	Central Tax and Central
18.03.2024	Vazhemadom Building,	15.12.2023	Excise, Kottayam I
	Vazhemadathil, CMS College		Range
	Road, Kottayam-686001		
	32BGMPS9736E1Z0		
A.No.293/GST/TVM/	Shri. Moosakutty	04/2023/	The Superintendent of
ADC-JC/2023-24 dated	Vazhemadathil Kunjumarakar,	SUPDT/GST dated	Central Tax and Central
18.03.2024	V. Publishers, V Publishers	18.12.2023	Excise, Kottayam I
	Building, CMS College Road,		Range
	Kottayam-686001		
	32AEKPK5481R1ZU		
A.No.300/GST/TVM/	Shri. Joshy Zacharias,	04/2023-24/	The Superintendent of
ADC-JC/2023-24 dated	8/60, Vattakkavumkal,	GST/SUPDT-	Central Tax and Central
14.03.2024	Chengalam PO, Chengalam,	MKDM dated	Excise, Mundakkayam
	Kottayam-686585	01.12.2023	Range
	32AAEPZ1184A1Z0		
A.No.06/GST/TVM/	Shri. Punnoose	01/2023-24	The Superintendent of
ADC-JC/2024-25 dated	Madathilparampil Ulahannan,	GST/SUPDT-CGY	Central Tax and Central
03.04.2024	VI/739B, Madathilparampil	dated 30.11.2023	Excise, Changanacherry
	Glass House, XVII, 254,		Range
	Madathiparampil, M C Road		_
	Kurichy, Kottayam-686549		
	32ADZPU2805P1ZP		
A.No.41/GST/TVM/	M/s. Madhya Kerala	01/2024-25	The Superintendent of
ADC-JC/2024-25 dated	Orthopaedic Club, 1st Floor,	GST/SUPDT-KTM	Central Tax and Central
02.07.2024	Computer Cell, C block	II dated 03.04.2024	Excise, Kottayam II
	Building, Kottayam Medical		Range
	College Alumni Association,		
	Medical College P O,		
	Kottayam-686008		
	32AACAM6593P1Z0	4 J//A	
A.No.51/GST/TVM/	Shri. Bhaskaran Shaji, Thoppil,	35/2024-25	The Superintendent of
ADC-JC/2024-25 dated	12/39-B, Thoppil Building,	SUPDT/GST dated	Central Tax and Central
02.07.2024	Pala-Thodupuzha,	18.04.2024	Excise, Pala Range
	Pravithanam, Kottayam-		
	686574	101	
	32AJLPS7317L1ZR		
A.No.86/GST/TVM/	Shri. Binoy Kadalikkandathil	08/2024-25	The Superintendent of
ADC-JC/2024-25 dated	Thankappan, Aiswarya	SUPDT/GST dated	Central Tax and Central
12.08.2024	Enterprises, 175 to 177,	11.04.2024	Excise, Pala Range
	Kalackal, Vaikom, Kottayam-		
	686141 <b>32ABIPT8403H1ZM</b>		
A.No.87/GST/TVM/	Shri. Kavukamcheril Ummer	16/2024-25	The Superintendent of
ADC-JC/2024-25 dated	Naushad, Friends Agencies,	SUPDT/GST dated	Central Tax and Central
10.08.2024	Ground Floor, III/464-B,	12.04.2024	Excise, Pala Range
	Kunnakkattu Building,		
	Nadackal, Erattupetta,		
	Kottayam-686121		
	32BCAPN2096J1ZN	10100-11-	
A.No.90/GST/TVM/	M/s. Bijo John, John's Stores	10/GST/AC/2024-	The Assistant
ADC-JC/2024-25 dated	424, Peruva, Mulakkulam,	25 dated 29.04.2024	Commissioner of Central
26.08.2024	Kottayam-686610		Tax and Central Excise,
1.77 460 1000	32BMHPJ0946A1ZN	00/222/2	Kottayam Division
A.No.120/GST/TVM/	M/s. Kallara Village Service	09/2024-25	The Superintendent of
ADC-JC/2024 -25 dated	Co-operative Bank Limited,	SUPDT/GST dated	Central Tax and Central
14.06.2024	No. 3123, Kallara South PO,	11.04.2024	Excise, Pala Range
	Kallara, Kottayam-686611		
	32AAAAK4679A1Z0		
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A.No.159/GST/TVM/	M/s. Bion Systems, VIII/430	18/GST/	The Superintendent of
ADC-JC/2024-25 dated	A2, CSI Ascension Square,	SUPDT/KTM	Central Tax and Central
25.06.2024	Near Logos Centre, Kottayam-	II/2023-24 dated	Excise, Kottayam II
	686002	26.03.2024	Range
	32AAHFB7682C1ZN		
A.No.179/GST/TVM/	Smt. Minikumari Melemannil	22/GST/	The Superintendent of
ADC-JC/2024-25 dated	Krishnapillai, SHE Pharmacy	SUPDT/KTM	Central Tax and Central
22.06.2024	and Wellness Centre,	II/2023-24 dated	Excise, Kottayam II
	Thirumuttath, Manarcadu	26.03.2024	Range
	Junction, Kottayam-686019		
	32EXDPK0668C1ZU		
A.No.181/GST/TVM/	M/s. Bhagyasree Amrutham	(i) DRC-07 Summary	The Superintendent of
ADC-JC/2024-25 dated	Food Products, 112/II,	of the Order Ref.	Central Tax and Central
25.07.2024	Korattiyil Puthenpura	ZD320524003764P	Excise, Pala Range
A N. 102 (COT) (TND 1)	Building, Uzhavoor, Kurianad	dated 04.05.2024	{Order-in-Original No.
A.No.182/GST/TVM/	Road, Kurianad, Kottayam-	(ii)DRC-07 Summary	51/2024-25
ADC-JC/2024-25 dated	686636	of the Order Ref.	SUPDT/GST dated
26.07.2024	32AANFB9912B2ZP	ZD320524002837L	26.04.2024}
		dated 04.05.2024	-
A.No.184/GST/TVM/	Shri. Subhash Kumar	04/GST/AC/	The Assistant
ADC-JC/2024-25 dated	Pynethattel Vasu, Painthattil	2024-25 dated	Commissioner of Central
12.06.2024	Communications, 5/583,	22.04.2024	Tax and Central Excise,
	Palamattathil Building, Peruva,		Kottayam Division
	Vaikom, Kottayam-686610		
	32APUPV4157L1Z3		

### ☐ PATHANAMTHITTA DIVISION

Appeal No. and Date	Name of Appellant/ GSTIN	Order No. and Date	Respondent
A.No.275/GST/TVM/	Shri. Sabu Chekkottu	07/GST/	The Assistant
ADC-JC/2023-24 dated	Sivanandhan,	DIV/2023-24 dated	Commissioner of Central
21.03.2024	Stationary Arun Stores, 382,	04.03.2024	Tax and Central Excise,
	Koonamkara P O, Ranni		Pathanamthitta Division
	Perunad, Pathanamthitta-		
	689711		
	32IUDPS9718E1ZB	2	
A.No.116/GST/TVM/	Shri. Sinesh Mathew,	15/2024-GST-	The Superintendent of
ADC-JC/2024-25 dated	Spice India, KP IV/647,	KTPNA dated	Central Tax and Central
27.06.2024	Koodal, Kalanjoor,	25.03.2024	Excise, Kattappana
A.No.117/GST/TVM/	Pathanamthitta-689693	17/2024-GST-	Range
ADC-JC/2024-25 dated	32CRCPM1913M1ZW	KTPNA dated	
27.06.2024		25.03.2024	
A.No.123/GST/TVM/	M/s. Aksa Foods and Spices	14/2023-24 GST	The Superintendent of
ADC-JC/2024-25 dated	Pvt Ltd, 491-1, KINFRA,	(SUPDT) dated	Central Tax and Central
05.06.2024	Elamannur, Elammannor,	07.03.2024	Excise, Adoor Range
	Pathanamthitta-690002		
	32AAICA0424F1ZD		
A.No.142/GST/TVM/	M/s. Karikkineth Textiles,	12/2023-24 GST	The Superintendent of
ADC-JC/2024-25 dated	XXX/1317-1318, Old XXI965-	(SUPDT) dated	Central Tax and Central
12.06.2024	966, Thomson Commercial	19.03.2024	Excise, Pathanamthitta
	Complex, College Road,		Range
	Pathanamthitta-689645		
	32AAFFK2794J1Z6		
A.No.144/GST/TVM/	M/s. Jana Sevana Centre,	15/2023-24	The Superintendent of
ADC-JC/2024-25 dated	XV/1299, Deepam Tower,	GST/SUPDT dated	Central Tax and Central
20.05.2024	Ranny, Pazhavangadi,	06.02.2024	Excise, Ranni Range
	Pathanamthitta-689673		
	32AAOFJ2495E1ZB		

### ☐ THIRUVANANTHAPURAM NORTH DIVISION

Appeal No. and Date	Name of Appellant/ GSTIN	Order No. and Date	Respondent
A.No.276/GST/TVM/ ADC-JC/2023-24 dated 18.03.2024	Shri. Gopinathan Nair Manoj LANTRON, Aneesh Villa, XIV/87, Kamukarakonathu Veedu, Aryanadu P O, Nedumangadu, Thiruvananthapuram-695542 32BHMPM9923Q1ZI	08/GST/ NDD/SUPDT/ 2023-24 dated 15.12.2023	The Superintendent of Central Tax and Central Excise, Nedumangad Range
A.No.306/GST/TVM/ ADC-JC/2023-24 dated 18.03.2024	M/s. Neuf Solutions, 2 <sup>nd</sup> Floor, T.C No. 29/2260-5 Berry Heights, Edappazhinji Sasthamangalam, Thiruvananthapuram-695010 32AALFN2657D1ZG	16/GST/ AC/DIV/2023-24 dated 21.12.2023	The Assistant Commissioner of Central Tax and Central Excise, Thiruvananthapuram North Division
A.No.57/GST/TVM/ ADC-JC/2024-25 dated 21.07.2024	Shri. Babu Kuttan, Sithara Medicals, NP 9/300, Venjaramoodu Junction, Venjaramoodu P.O, Thiruvananthapuram-695607 32AGBPK8075G1ZI	12/GST/ATL/ SUPDT/2024-25 dated 23.04.2024	The Superintendent of Central Tax and Central Excise, Attingal Range
A.No.93/GST/TVM/ ADC-JC/2024-25 dated 23.07.2024	M/s. Karsam Solutions, 2 <sup>nd</sup> Floor, SF-39A, Mall of Travancore, Chackai, Thiruvananthapuram-695610 32AATFK1267A1ZL	33/GST/ NDD/SUPDT/ 2023-24 dated 08.04.2024	The Superintendent of Central Tax and Central Excise, Nedumangad Range
A.No.112/GST/TVM/ ADC-JC/2024-25 dated 27.06.2024	M/s. 4 Season Events, TC 17-1640-3, Neerajam, Nethaji Road, Poojappura P.O., Thiruvananthapuram-695012 32AACFZ2113P1Z5	ZD320524002852T dated 27.03.2024	The Superintendent of Central Tax and Central Excise, Pattom Range
A.No.113/GST/TVM/ ADC-JC/2024-25 dated 27.06.2024	Shri. Sumesh Chandrasekharan Nair, Devi Opticians, VI/888, Maithanam, Varkala, Thiruvananthapuram-695141 32AHTPC8761A1ZH	32/GST/ATL/ SUPDT/2023-24 dated 25.04.2024	The Superintendent of Central Tax and Central Excise, Attingal Range
A.No.115/GST/TVM/ ADC-JC/2024-25 dated 24.06.2024	Shri. Gopinathan Nair Kumari Rajashekhar, Southern Trading Co., 94/54-1, E-Complex, Kannamoola, Kannamoola Jn, Thiruvananthapuram-695011 32ADJPR0994G1ZD	19/GST/VELI/ SUPDT/2023-24 dated 22.02.2024	The Superintendent of Central Tax and Central Excise, Veli Range
A.No.121/GST/TVM/ ADC-JC/2024-25 dated 05.06.2024	M/s. Sirius Powers, T C 30/1067-1, Pavan Plus Building, Pettah Junction, Pettah P O, Thiruvananthapuram-695024 32ADLFS2109J1Z5	21/GST/VELI/ SUPDT/2023-24 dated 23.02.2024	The Superintendent of Central Tax and Central Excise, Veli Range
A.No.122/GST/TVM/ ADC-JC/2024-25 dated 27.05.2024	M/s. Indroyal Crafts Private Limited, Plot No 63/64/65, KINFRA Apparel Park, St. Xaviers College Post, Thumba, Thiruvananthapuram-695586 32AAACI8911M1ZI	38/GST/AC/DIV/ 2023-24 dated 27.02.2024	The Assistant Commissioner of Central Tax and Central Excise, Thiruvananthapuram North Division

A N. 120 (COTT /TX/A /	01 : 0	72 / COT / A TT /	TTI C : . 1 . C
A.No.130/GST/TVM/	Shri. Sunena K G,	72/GST/ATL/	The Superintendent of
ADC-JC/2024-25 dated	Veepatt Agency, 4/310, Vettor,	SUPDT/2024-25	Central Tax and Central
30.09.2024	Varkala, Thiruvananthapuram-	dated 30.08.2024	Excise, Attingal Range
	695141		
	32KYIPS8706R1ZB		
A.No.134/GST/TVM/	M/s. Sree Saraswathi Movie	03/GST/NDD/	The Superintendent of
ADC-JC/2024-25 dated	House, V/22, Pazhakutty P.O,	SUPDT/2024-25	Central Tax and Central
13.07.2024	Nedumangadu,	dated 23.04.2024	Excise, Nedumangad
	Thiruvananthapuram-695561		Range
	32ADKFS5727R1ZC		
A.No.139/GST/TVM/	Shri. Nakulam Praveen,	16/GST/VELI/	The Superintendent of
ADC-JC/2024-25 dated	D-Net System & Solutions,	SUPDT/2023-24	Central Tax and Central
22.05.2024	URA 117, TC 25/3543,	dated 16.02.2024	Excise, Veli Range
	Newbharath, 0, Vanchiyoor,		
	Thiruvananthapuam-695035		
	32AOTPP0255R1Z9		
A.No.145/GST/TVM/	Shri. Subramanian R,	18/GST/DC/DIV/	The Deputy
ADC-JC/2024-25 dated	Kavya Store, 5/286,	2024-25 dated	Commissioner of Central
10.07.2024	Punnamoodu, Varkala,	24.04.2024	Tax and Central Excise,
	Thiruvananthapuram-695141		Thiruvananthapuram
	32KCAPS7570F1ZD		North Division
A.No.149/GST/TVM/	Shri. Afzal Khan Syed	23/GST/VELI/	The Superintendent of
ADC-JC/2024-25 dated	Mohammed,	SUPDT/2023-24	Central Tax and Central
13.06.2024	SPM Marketing, TC 28/916,	dated 18.03.2024	Excise, Veli Range
	Kaithamukku, Near		, 3
	Ammankovil,		
	Thiruvananthapuram-695024		
	32APEPS6912E1Z2		
A.No.155/GST/TVM/	M/s. GSR Industries,	21/GST/NDD/	The Superintendent of
ADC-JC/2024-25 dated	UP XI/209, Shed No-13, Mini	SUPDT/2023-24	Central Tax and Central
10.07.2024	Industrial Estate,	dated 08.04.2024	Excise, Nedumangad
	Chakrapanipuram,	//A	Range
	Uzhamalakkal,		
	Nedumangadu,		
	Thiruvananthapuram-695541	1	
	32AAOFG3776F1ZA		
A.No.158/GST/TVM/	Shri. Shajahan Pichakannu,	42/GST/	The Superintendent of
ADC-JC/2024-25 dated	Mimis Metals,	KAZ/SUPDT/	Central Tax and Central
26.06.2024	TC 5//1164 1, Chavadimukku,	2023-24 dated	Excise, Kazhakoottam
	Sreekaryam,	27.02.2024	Range
	Thiruvananthapuram-695017		
	32AIRPP1788R1Z7		
A.No.171/GST/TVM/	Shri. Vasudevan Viswarajan,	26/GST/KAZ/	The Superintendent of
ADC-JC/2024-25 dated	Viswarajan V,	SUPDT/2023-24	Central Tax and Central
16.05.2024	T.C.81/2023-1 Kuzhivilakathu	dated 16.02.2024	Excise, Kazhakootam
	Veedu, Kulathoor,		Range
	Thiruvananthapuram-695583		
	32AICPV0462H1ZG		
A.No.180/GST/TVM/	Shri. Ambikadasana	44/GST/ATL/	The Superintendent of
ADC-JC/2024-25 dated	Jayakumar,	SUPDT/2024-25	Central Tax and Central
21.10.2024	Saras Auto Parts, AMC XII/21,	dated 16.08.2024	Excise, Attingal Range
	22, Near G.H.S., Attingal,		
	Thiruvananthapuram-695101		
	32AYAPA8455F1ZU		
A.No.183/GST/TVM/	Shri. Thrideep Gopinathan,	42/GST/AC/DIV/	The Assistant
ADC-JC/2024-25 dated	Thrideep, 8/301, Thripthi,	2023-24 dated	Commissioner of Central
27.06.2024	Palayamkunnu P.O, Varkala,	28.02.2024	Tax and Central Excise,
	Thiruvananthapuram-695146		Thiruvananthapuram
	32ADQPG9900J1ZE		North Division
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### ☐ THIRUVANANTHAPURAM SOUTH DIVISION

Appeal No. and Date	Name of Appellant/ GSTIN	Order No. and Date	Respondent
A.No.247/GST/TVM/ ADC-JC/2023-24 dated 12.03.2024	Shri. Viswhak Senan Nair Girija Devi Anand, Anaswara Electricals, KP- 18/272-1, Charottukonam, Karode P.O., Thiruvananthapuram-695506	07/2023-24/ GST/SUPDT (NTA Range) dated 14.12.2023	The Superintendent of Central Tax and Central Excise, Neyyattinkara Range
A.No.257/GST/TVM/	32APVPA0103N1Z5 Shri, Anilkumar Govindan	09/2023-24 GST	The Superintendent of
ADC-JC/2023-24 dated 12.03.2024	Nair, Asha Medical Supplies, 40/1717, Attakkulangara, Manacaud P O, Thiruvananthapuram-695009 32ABLPN0510C1ZF	(SUPDT) THIRUVALLAM dated 06.12.2023	Central Tax and Central Excise, Thiruvallam Range
A.No.270/GST/TVM/ ADC-JC/2023-24 dated 18.03.2024	M/s. Mulloor Rural Co- Operative Society Ltd., No. T1499, VP XIV/1234-1240, Mulloor, Mukkola, Vizhinjam Thiruvananthapuram-695521 32AAABM1744K1ZR	05/2023-24 GST/SUPDT (NTA Range) dated 14.12.2023	The Superintendent of Central Tax and Central Excise, Neyyattinkara Range
A.No.280/GST/TVM/ ADC-JC/2023-24 dated 25.03.2024	Shri. Thankaraj Santhosh- kumar, Sree Ayyappa Fire Crackers, TC 25/1414, Ayyappan Covil Road, Thampanoor, Thiruvananthapuram-695001 32DKCPS4676D1Z4	09/GST STATUE/SUPDT/ 2023-24 dated 14.12.2023	The Superintendent of Central Tax and Central Excise, CGST Statue Range
A.No.27/GST/TVM/ ADC-JC/2024-25 dated 27.03.2024	M/s. Pure Petroleum Products, Mini Industrial Estate, Marukil, Malayinkil, Thiruvananthapuram-695571 32AANFP2377G1Z5	11/2023-24 GST/SUPDT- KTDA RANGE dated 28.11.2023	The Superintendent of Central Tax and Central Excise, Kattakkada Range
A.No.73/GST/TVM/ ADC-JC/2024-25 dated 19.08.2024	M/s. Hussains Hospitality Pvt. Ltd., ARA-170, TC NO 49/448, MIFAH, Kallattumukku, Manacaud P.O, Thiruvananthapuram-695009	7/2024-25 GST (SUPDT) THIRUVALLAM dated 16.04.2024	The Superintendent of Central Tax and Central Excise, Thiruvallam Range
A.No.83/GST/TVM/ ADC-JC/2024-25 dated 15.05.2024	32AADCH5095E1ZS  Shri. Unnikrishnan Krishnan - kutty, U K Constructions, 14/278-D, Thiruvathira, Kulavumthala, Perumkadavila PO, Thiruvananthapuram- 695124 32AOIPK0534R2ZQ	29/2024-25 GST/Supdt (Ktda Range) dated 29.04.2024	The Superintendent of Central Tax and Central Excise, Kattakada Range
A.No.91/GST/TVM/ ADC-JC/2024-25 dated 10.09.2024	M/s. 360 Degree SIMS Private Limited, TC 99/2254-5, Devs Sakura, Kazhakkoottom- Kovalam NH 66, Hulathoor, Thiruvananthapuram-695014 32AAACZ9629B1ZF	12/2024- 25/GST/SUPDT/ CHALAI dated 20.06.2024	The Superintendent of Central Tax and Central Excise, Chalai Range
A.No.92/GST/TVM/ ADC-JC/2024-25 dated 23.07.2024	M/s. Karsam Solutions Pvt. Ltd., 1st Floor, TC 29/3055 2, Sree Sai, MP Appan Road, Vazhuthacadu, Thiruvananthapuram-695012 32AAFCK7977C1ZG	52/2023-24 GST (SUPDT) PPD Range dated 26.03.2024	The Superintendent of Central Tax and Central Excise, Pappanamcode Range

A.No.100/GST/TVM/ ADC-JC/2024-25 dated 15.07.2024  No.100/GST/TVM/ ADC-JC/2024-25 dated 15.07.2024  No.118/GST/TVM/ ADC-JC/2024-25 dated A.No.118/GST/TVM/ ADC-JC/2024-25 dated 18.05.2024  Shri. Hijaz Moosa Shan, V Publishers Book Stall, Vazhemadom Building, Vazhemadathil, CMS College Road, Kottayam-686001 32BGMPS9736E1Z0  Shri. Prasanth Thankappan Nair, Sreebhadra Aluminium Fabrication, PVC Door Center, RANGE dated Excise, Pappana	Central
15.07.2024 Vazhemadom Building, Vazhemadathil, CMS College Road, Kottayam-686001  32BGMPS9736E1Z0  A.No.118/GST/TVM/ Shri. Prasanth Thankappan ADC-JC/2024-25 dated Nair, Sreebhadra Aluminium (SUPDT) PPD Central Tax and	
Vazhemadathil, CMS College Road, Kottayam-686001 32BGMPS9736E1Z0  A.No.118/GST/TVM/ Shri. Prasanth Thankappan ADC-JC/2024-25 dated Nair, Sreebhadra Aluminium (SUPDT) PPD Central Tax and	
Road, Kottayam-686001 32BGMPS9736E1Z0  A.No.118/GST/TVM/ Shri. Prasanth Thankappan 30/2023-24 GST The Superinten ADC-JC/2024-25 dated Nair, Sreebhadra Aluminium (SUPDT) PPD Central Tax and	incode
32BGMPS9736E1Z0A.No.118/GST/TVM/ ADC-JC/2024-25 datedShri. Prasanth Thankappan Nair, Sreebhadra Aluminium30/2023-24 GST (SUPDT) PPDThe Superinten Central Tax and	
A.No.118/GST/TVM/ Shri. Prasanth Thankappan 30/2023-24 GST The Superinten ADC-JC/2024-25 dated Nair, Sreebhadra Aluminium (SUPDT) PPD Central Tax and	
ADC-JC/2024-25 dated Nair, Sreebhadra Aluminium (SUPDT) PPD Central Tax and	1
	amcode
KP XI/1463, Sivasankaram, 22.02.2024 Range	
Santhivila, Nemom,	
Thiruvananthapuram-695020	
32AHGPT7261F1ZA	1 0
A.No.141/GST/TVM/ Shri. Rajesh Radha Raveendran ZD320524000043A The Superinten	
ADC-JC/2024-25 dated Amritha Associates, KP 5-352, dated 15.03.2024 Central Tax and	
14.06.2024 Vellayani, Nemom, Excise, Pappana	amcode
Thiruvananthapuram-695020 Range	
32AIWPR5135R1ZB	1
A.No.147/GST/TVM/ Shri. Vijayakumar Kanjana, 21/2023-24 GST The Superinten	
ADC-JC/2024-25 dated Alwar Enterprises, TC.21/1858 (SUPDT) PPD Central Tax and	
04.06.2024 3, Keezharannoor, Karamana, RANGE dated Excise, Pappana	amcoae
Thiruvananthapuram-695002 02.02.2024 Range	
32GSDPK1188J1ZM	1
A.No.162/GST/TVM/ Shri. Satheeshkumar 23/2023-24 The Superinten ADC-JC/2024-25 dated Vishwambaran Nair Vasumathy GST/SUPDT dated Central Tax and	
	anicode
50/956-1, Thaliyal, Karamana, Range Thiruvananthapuram-695002	
32ACHPV4857B1ZL	
A.No.163/GST/TVM/ Shri. Kishore Kumar Kurup, 27/2023-24 The Superinten	dent of
ADC-JC/2024-25 dated Travancore Wheel Club, T C GST/SUPDT/ Central Tax and	
20.05.2024 16/390-3, Elanjimoodu, CHALAI dated Excise, Chalai	
Edapazhinji, Thycaud P O, 24.01.2024	range
Thiruvananthapuram-695014	
32AJFPK5955J1Z1	
A.No.172/GST/TVM/ Shri. Sathya Bhama Amma 30/2023-24 The Superinten	dent of
ADC-JC/2024-25 dated Krishnankutty Nair Anil-kumar, GST/Supdt (NTA Central Tax and	Central
03.06.2024 G-TEC Computer Education, Range) dated Excise, Neyyat	tinkara
NMC.VII/404G, Convent 25.03.2024 Range	
Road, Neyyattinkara P O,	
Thiruvananthapuram-695121	
32AKVPA4766C2Z8	
A.No.174/GST/TVM/ M/s. R R Holiday Homes Pvt. 86/AC/GST/ The Assista	
ADC-JC/2024-25 dated Ltd., VPI/12, GV Raja Road, 2023-24 dated Commissioner of	
29.05.2024 Kovalam, 19.01.2024 Tax and Central	,
Thiruvananthapuram-695527 Thiruvanantha	
32AACCR7529L1Z5 South Divis	
A.No.185/GST/TVM/ Shri. Alphonse Joseph, Diya 22/2023-24 GST The Superinten	
ADC-JC/2024-25 dated Battery Shop, T C .52/1471-2, (SUPDT) PPD Central Tax and	
02.05.2024 Plankalamukku, Pappanamcode Range dated Excise, Papana	mcode
Thiruvananthapuram-695019 07.02.2024 Range	
32BMDPJ8919B1ZC	1 , 0
A.No.186/GST/TVM/ Shri. Vikash Vijayakumar, 36/2023-24 The Superinten	
ADC-JC/2024-25 dated Alwar Metal Industries, GST/SUPDT/ Central Tax and	
06.05.2024 TC.23/206 and 208, Kochar CHALAI dated Excise, Chalai	Kange
Road, Valiyasalai, Chalai P.O., 06.02.2024	
Thiruvananthapuram-695036 32AOFPV5575G1ZN	
52AOF1 V55/5G1ZIV	