



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 शुल्क CENTRAL TAX AND CENTRAL EXCISE
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A.No.41/GST/TVM/ADC-JC/2024-25

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

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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.

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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

1. यह प्रति उस व्यक्ति के निजी उपयोग के लिए निः शुल्क दी जाती है जिसे यह जारी किया गया है।

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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 लिफ्ट 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 अधधीन) 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 [केन्द्रीय 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, Koonamkara P O, Ranni Perunad, Pathanamthitta-689711 | 32IUDPS9718E1ZB (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 | 32BHMPM9923Q1ZI (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 Santhoshkumar, Sree Ayyappa Fire Crackers, TC 25/1414, Ayyappan Covil Road, Thampanoor, Thiruvananthapuram-695001 | 32DKCPS4676D1Z4 (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 } |

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| 9. | Shri. Moosakutty Vazhemadathil Kunjumarakar, V. Publishers, V Publishers Building, CMS College Road, Kottayam- 686001 | 32AEKPK5481R1ZU | The Superintendent of Central Tax and Central Excise, Kottayam - I Range { Order-in-Original No. 04/2023/SUPDT/GST dated 18.12.2023 } |
| 10. | Shri. Joshy Zacharias, 8/60, Vattakkavumkal, Chengalam PO, Chengalam, Kottayam-686585 | 32AAEPZ1184A1Z0 | The Superintendent of Central Tax and Central Excise, Mundakkayam Range { Order-in-Original No. 04/2023-24/GST/SUPDT-MKDM dated 01.12.2023 } |
| 11. | M/s. Neuf Solutions, 2 nd Floor, T.C No. 29/2260-5 Berry Heights, Edappazhinji Sasthamangalam Thiruvananthapuram-695010 | 32AALFN2657D1ZG | The Assistant Commissioner of Central Tax and Central Excise, Thiruvananthapuram North Division { Order-in-Original No. 16/GST/AC/DIV/2023-24 dated 21.12.2023 } |
| 12. | 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 } |
| 13. | Shri. Punnoose Madathilparampil Ulahannan, VI/739B, Madathilparampil Glass House, XVII, 254, Madathilparampil, M C Road Kurichy, Kottayam-686549 | 32ADZPU2805P1ZP | The Superintendent of Central Tax and Central Excise, Changanacherry Range { Order-in-Original No. 01/2023-24 GST/SUPDT-CGY dated 30.11.2023 } |
| 14. | 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. 26/2023-24 GST (SUPDT) dated 05.02.2024 } |
| 15. | Shri. Thomas John, Shri. Thomas John - Contractor, KUP-V/453, Shibu Bhavan, Kundara East, Kundara PO, Kollam-691501 | 32AMFPT3311G1ZF | The Assistant Commissioner of Central Tax and Central Excise, Kollam Division { Order-in-Original No. 86/2023-24 GST (AC) dated 22.02.2024 } |
| 16. | Smt. Veena Vijayamma Sasi, Sree Bhuvanewari Stockist Distributors of Ayurvedic Medicine, 11/68, Santhamma Memorial Building, Chingoli, Alappuzha-690532 | 32DJVPS3718A1Z4 | The Superintendent of Central Tax and Central Excise, Kayamkulam Range { Order-in-Original No. 13/2023-24 GST dated 14.12.2023 } |

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

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| 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 GST dated 28.03.2024} |
| 27. | Shri. Sijad Siddhik, Seelan Super Market, XIII/4A, Seelan, Ummermukku, Muthukulam, Alappuzha-690506 | 32BMMPS3328C1Z7 | 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 | 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} |
| 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} |

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

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| 44. | M/s. 360 Degree SIMS Private Limited, TC 99/2254-5, Devs Sakura, Kazhakkoottom- Kovalam NH 66, Hulathoor, Thiruvananthapuram-695014 | 32AAACZ9629B1ZF | The Superintendent of Central Tax and Central Excise, Chalai Range { Order-in-Original No. 12/2024-25/GST/SUPDT/CHALAI dated 20.06.2024 } |
| 45. | M/s. Karsam Solutions Pvt. Ltd., 1 st Floor, TC 29/3055 2, Sree Sai, MP Appan Road, Vazhuthacadu, Thiruvananthapuram-695012 | 32AAFCK7977C1ZG (cancelled suo-moto w.e.f. 12.11.2021) | The Superintendent of Central Tax 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 nd 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 } |

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

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| 62. | M/s. Aksa Foods and Spices Pvt Ltd, 491-1, KINFRA, Elamannur, Elammannor, Pathanamthitta-690002 | 32AAICA0424F1ZD | The Superintendent of Central Tax and Central Excise, Adoor Range {Order-in-Original No. 14/2023-24 GST (SUPDT) dated 07.03.2024} |
| 63. | Shri. Salahudeen Nowfal, Woodex, VI/587 C, Arunoottimangalam, Kilikolloor, Mangadu, Kollam-691015 | 32AFQPN0457B1ZQ | The Superintendent, Central Tax and Central Excise, Kollam City Range {Order-in-Original No. 28/2023-24 GST (SUPDT.) dated 06.02.2024} |
| 64. | Shri. Aswaraj Syamala Rajendran, S. R Traders, 10/691, Pinattinmoodu, Mukkonumukku, Neduvathoor Village, Kollam-691505 | 32BIKPR6949E1ZX | The Superintendent, Central Tax and Central Excise, Kollam City Range {Order-in-Original No. 37/2023-24 GST (Supdt) dated 21.02.2024} |
| 65. | 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 29.04.2024} |
| 66. | Shri. Harish Vellappannair Radhamani, Intact Systems, T.C. 25/2952, Kailas, Ambuja Vilasom Road, Thiruvananthapuram-695001 | 32AIOPR3902L1Z0 | The Superintendent of Central Tax and Central Excise, Statue Range {Order-in-Original No. 09/GST STATUE/SUPDT/2024-25 dated 29.04.2024} |
| 67. | 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 24.04.2024} |
| 68. | Shri. Sunena K G, Veepatt Agency, 4/310, Vettor, Varkala, Thiruvananthapuram-695141 | 32KYIPS8706R1ZB | The Superintendent of Central Tax and Central Excise, Attingal Range {Order-in-Original No. 72/GST/ATL/SUPDT/2024-25 dated 30.08.2024} |
| 69. | Shri. Shajivasu, Shaji V., Mangalathu Kizhakkathil, Arampunna, Elampal PO, Punalur, Kollam-691322 | 32AUDPS0074M1ZJ | The Superintendent of Central Tax and Central Excise, Punalur Range {Order-in-Original No. 20/2024-25 GST (SUPDT) dated 29.04.2024} |
| 70. | Shri. Shajahan Pookunju, Pisharadi Hospital, II/851-A, Pada North, Karunagappally, Kollam-690518 | 32CPAPP2870L1ZR (cancelled suo-moto w.e.f. 03.12.2019) | The Superintendent of Central Tax and Central Excise, Karunagappally Range {Order-in-Original No. 09/2024-25 GST(SUPDT) dated 18.04.2024} |
| 71. | M/s. Symphony Food Supplement, Amrutham Foods, TP-V/298, Panchyath Building, Thuravoor, Cherthala, Alappuzha-688532 | 32AAKAS6998J2Z0 | The Superintendent of Central Tax and Central Excise, Cherthala Range {Order-in-Original No. 17/2024-25/GST/RS/CTLA dated 17.04.2024} |

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| 72. | M/s. Sree Saraswathi Movie House, V/22, Pazhakutty P.O, Nedumangadu, Thiruvananthapuram-695561 | 32ADKFS5727R1ZC (cancelled on application of taxpayer w.e.f. 19.06.2023) | The Superintendent of Central Tax and Central Excise, Nedumangad Range {Order-in-Original No. 03/GST/NDD/SUPDT/2024-25 dated 23.04.2024} |
| 73. | Shri. Nazir Mohammed, Royal Drughouse, 26/486, Evanjalickal Church Road, Alappuzha-688011 | 32AGPPM9359P1ZE | The Superintendent of Central Tax and Central Excise, Alappuzha Range {Order-in-Original No. 08/2024-25 RO/ALP/GST dated 11.04.2024} |
| 74. | Smt. Linta Tresa Tom, Prime Sell, 1418-A4, A5, A6, Ansons Shopping Complex, CCSB Road, Alappuzha-688011 | 32AXSPT4158P1ZI (suspended w.e.f. 12.08.2024) | The Superintendent of Central Tax and Central Excise, Alappuzha Range {Order-in-Original No. 09/2024-25 RO/ALP/GST dated 11.04.2024} |
| 75. | Smt. Eleones, Eleones Home Appliances, 307, 308, Saroja Building, Vallakaly Road, Mannar, Alappuzha-689522 | 32AAAAE6019J1ZI (cancelled on application of taxpayer w.e.f. 05.09.2021) | The Superintendent of Central Tax and Central Excise, Chengannur Range {Order-in-Original No. 20/2023-24 GST (SUPDT) dated 14.03.2024} |
| 76. | M/s. Kairali Women Food Supplement, AP-X/528 to 532, Brahmana Madam Building, Temple Lane, Ambalappuzha, Alappuzha-688561 | 32AACAK3835A1ZA | The Superintendent of Central Tax and Central Excise, Kayamkulam Range {Order-in-Original No. 16/2024-25 GST/SUPDT dated 03.04.2024} |
| 77. | Shri. Nakulam Praveen, D-Net System & Solutions, URA 117, TC 25/3543, Newbharath, 0, Vanchiyoor, Thiruvananthapuam-695035 | 32AOTPP0255R1Z9 | The Superintendent of Central Tax and Central Excise, Veli Range {Order-in-Original No. 16/GST/VELI/SUPDT/2023-24 dated 16.02.2024} |
| 78. | Shri. Sivan Vinod, Sivan and Sons Studio, XIV/187, Thattarambalam P.O., Mavelikara, Alappuzha-690103 | 32AEPPV1051H2ZG | The Superintendent of Central Tax and Central Excise, Kayamkulam Range {Order-in-Original No. 10/2023-24 GST dated 12.12.2023} |
| 79. | Shri. Rajesh Radha Raveendran, Amritha Associates, KP 5-352, Vellayani, Nemom, Thiruvananthapuram-695020 | 32AIWPR5135R1ZB | The Superintendent of Central Tax and Central Excise, Pappanamcode Range {Order No. ZD320524000043A dated 15.03.2024} |
| 80. | M/s. Karikkineth Textiles, XXX/1317-1318, Old XXI965-966, Thomson Commercial Complex, College Road, Pathanamthitta-689645 | 32AAFFK2794J1Z6 | The Superintendent of Central Tax and Central Excise, Pathanamthitta Range {Order-in-Original No. 12/2023-24 GST (SUPDT) dated 19.03.2024} |

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| 81. | Smt. Ponnamma Joseph, Universal Agencies, VI/21, Kondukulanji-Venmony, Venmony, Alappuzha- 689509 | 32AOPPJ9435H1ZO | The Superintendent of Central Tax and Central Excise, Chengannur Range { Order-in-Original No. 05/2023-24 GST (SUPDT) dated 19.12.2023 } |
| 82. | M/s. Jana Sevana Centre, XV/1299, Deepam Tower, Ranny, Pazhavangadi, Pathanamthitta-689673 | 32AAOFJ2495E1ZB (cancelled suo-moto w.e.f. 22.11.2019) | The Superintendent of Central Tax and Central Excise, Ranni Range { Order-in-Original No. 15/2023-24 GST/SUPDT dated 06.02.2024 } |
| 83. | Shri. Subramanian R, Kavya Store, 5/286, Punnamoodu, Varkala, Thiruvananthapuram-695141 | 32KCAPS7570F1ZD | The Deputy Commissioner of Central Tax and Central Excise, Thiruvananthapuram North Division { Order-in-Original No. 18/GST/DC/DIV/2024-25 dated 24.04.2024 } |
| 84. | Shri. Pookunju, Zain Gold & Diamonds, PP XIII/747, Puthen Chantha, Panmana, Kollam-691583 | 32EXTPP3056H1Z3 | The Superintendent of Central Tax and Central Excise, Karunagappally Range { Order-in-Original No. 12/2023-24 GST (SUPDT) dated 11.03.2024 } |
| 85. | Shri. Vijayakumar Kanjana, Alwar Enterprises, TC.21/1858/3, Keezharannoor, Karamana, Thiruvananthapuram-695002 | 32GSDPK1188J1ZM | The Superintendent of Central Tax and Central Excise, Pappanamcode Range { Order-in-Original No. 21/2023-24 GST (SUPDT) PPD RANGE dated 02.02.2024 } |
| 86. | Shri. Hashim, Kuttippurath Stationery, OP/II/773, Ochira, Kollam-690526 | 32APTPH7438H1ZL | The Superintendent of Central Tax and Central Excise, Karunagappally Range { Order-in-Original No. 17/2023-24 GST (SUPDT) dated 13.03.2024 } |
| 87. | Shri. Afzal Khan Syed Mohammed, SPM Marketing, TC 28/916, Kaithamukku, Near Ammankovil, Thiruvananthapuram-695024 | 32APEPS6912E1Z2 (cancelled on application of taxpayer w.e.f. 26.06.2024) | The Superintendent of Central Tax and Central Excise, Veli Range { Order-in-Original No. 23/GST/VELI/SUPDT/2023-24 dated 18.03.2024 } |
| 88. | 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 26.03.2024 } |
| 89. | M/s. Shantitheeram Holidays Pvt. Ltd., Pulickal Chirayil House, Varanam P.O., Cherthala, Alappuzha- 688555 | 32AA YCS9393M1Z6 | The Superintendent of Central Tax and Central Excise, Cherthala Range { Order-in-Original No. 25/2024- 25/GST/RS/CTLA dated 18.04.2024 } |

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| 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 | 32AAOFG3776F1ZA (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 | 32AIRPP1788R1Z7 (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, Travancore Wheel Club, T C 16/390-3, Elanjimoodu, Edapazhinji, Thycaud P O, Thiruvananthapuram-695014 | 32AJFPK5955J1Z1 | The Superintendent of Central Tax and Central Excise, Chalai Range {Order-in-Original No. 27/2023-24 GST/SUPDT/CHALAI dated 24.01.2024} |
| 100. | Smt. Indulekha Krishnankutty Nair, Rudra Associates KP-IX/54-C, Sreeragom Building, Trikkannamangal, Kottarakkara, Kollam-691506 | 32DRRPK6228K1ZC | The Superintendent of Central Tax and Central Excise, Kottarakkara Range {Order-in-Original No. 35/2023-24 GST (Supdt) dated 12.02.2024} |
| 101. | Shri. Noushad Erahimkutty, 6/62-A, Darul Thouheed, Perupuram, Kariaganoor, Kollam-691516 | 32ADBPE5078L1ZM | The Superintendent of Central Tax and Central Excise, Kottarakkara Range {Order-in-Original No. 31/2023-24 GST (Supdt) dated 08.02.2024} |
| 102. | Shri. Dilip Kumar Krishnan, Dilip Cashew Company, XII/861, Dilip Cashew, Polayathode, Mundakkal, Kollam-691001 | 32ABSPK1996J1Z4 | The Superintendent of Central Tax and Central Excise, Kollam City Range {Order-in-Original No. 11/2024-25 GST (SUPDT) dated 16.04.2024} |
| 103. | M/s. Minerva Empire Cinemaz, XV-194, Market Junction, Kottarakkara, Kollam-691506 | 32ABGFM7735F1ZB | The Superintendent of Central Tax and Central Excise, Kottarakkara Range {Order-in-Original No. 05/2024-25 GST (Supdt) dated 14.06.2024} |
| 104. | M/s. Santha Store, TC. 39/1245-7, Chalai, Thiruvananthapuram-695036 | 32ACQFS5430C2ZA | The Superintendent of Central Tax and Central Excise, Chalai Range {Order-in-Original No. 35/2023-24 GST/SUPDT/CHALAI dated 06.02.2024} |
| 105. | M/s. Peetees Agencies, AGPX/459, Panvel Kochi Kanyakumari Highway, Thumopoly, Alappuzha-688008 | 32AACFP3280F1ZM | The Superintendent of Central Tax and Central Excise, Alappuzha Range {Order-in-Original No. 03/2024-25 RO/ALP/GST dated 11.04.2024} |
| 106. | Shri. Vasudevan Viswarajan, Viswarajan V, T.C.81/2023-1 Kuzhivilakathu Veedu, Kulathoor, Thiruvananthapuram-695583 | 32AICPV0462H1ZG | The Superintendent of Central Tax and Central Excise, Kazhakootam Range {Order-in-Original No. 26/GST/KAZ/SUPDT/2023-24 dated 16.02.2024} |
| 107. | Shri. Sathya Bhama Amma Krishnankutty Nair Anilkumar, G-TEC Computer Education, NMC.VII/404G, Convent Road, Neyyattinkara, Neyyattinkara P O, Thiruvananthapuram-695121 | 32AKVPA4766C2Z8 | The Superintendent of Central Tax and Central Excise, Neyyattinkara Range {Order-in-Original No. 30/2023-24 GST/Supdt (NTA Range) dated 25.03.2024} |

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| 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 | 32AEVPH2081M2Z5 (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 | 32EXDPK0668C1ZU (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 Building, Uzhavoor, Kurianad Road, Kurianad, Kottayam-686636 | 32AANFB9912B2ZP (cancelled suo-moto w.e.f. 16.03.2020) | 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 the Order Ref. ZD320524003764P dated 04.05.2024 (2) Form GST DRC-07 Summary of the Order Ref. ZD320524002837L dated 04.05.2024 |
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| 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 | 32BMDPJ8919B1ZC (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 (**Sl. 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 (Shri./ Smt.) | Date and Time of PH | Represented by (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 Bhuaneswari 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 (Shri.)/(Smt.)/ (M/s.) | Order-in-Original No. and Date | Due date for filing of appeal | Date of filing of appeal | Delay, if any |
|---|--|-------------------------------|--------------------------|---------------|
| 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 Jurisdiction 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 16th 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 30th 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 30th day of November, 2021. The amendment has been made effective from the 1st 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 1st 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 54th 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 avilment 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. **No refund** 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:

| Appeal No. and Date | Name of the Appellant(s)/GSTIN | Name of the Respondent/ Order No. and Date | Amount paid and appropriated (Rs.) |
|--|---|--|---|
| A.No.51/GST/TVM/ADC-JC/2024-25 dated 02.07.2024 | Shri. Bhaskaran Shaji, Thoppil, 12/39-B, Thoppil Building, Pala-Thodupuzha, Pravithanam, Kottayam-686574 [GSTIN: 32AJLPS7317L1ZR] | The Superintendent of Central Tax and Central Excise, Pala Range {Order-in-Original No. 35/2024-25 SUPDT/GST dated 18.04.2024} | Rs. 1,800/- (GST) and Rs. 1,972/- (Interest) vide DRC-03 dated 30.01.2024 |
| 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 [GSTIN: 32AAACI8911M1ZI] | The Assistant Commissioner of Central Tax and Central Excise, Thiruvananthapuram North Division {Order-in-Original No. 38/GST/AC/DIV/2023-24 dated 27.02.2024} | Rs. 29,30,792/- (GST) vide ARNs dated 04.05.2023 |
| A.No.152/GST/TVM/ADC-JC/2024-25 dated 22.07.2024 | Shri. Primal Cyriac Thomas, Elte Marine Products, AP-X/568, Elte Complex, Chandiroor, Aroor, Alappuzha-688547 [GSTIN: 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} | Rs. 23,883/- (GST) vide DRC-03 dated 20.01.2024 |
| A.No.155/GST/TVM/ADC-JC/2024-25 dated 10.07.2024 | M/s. GSR Industries, UP XI/209, Shed No-13, Mini Industrial Estate, Chakrapani-puram, Uzhamalakkal, Nedumangadu, Thiruvananthapuram-695541 [GSTIN: 32AAOFG3776F1ZA] | The Superintendent of Central Tax and Central Excise, Nedumangad Range {Order-in-Original No. 21/GST/NDD/SUPDT/2023-24 dated 08.04.2024} | Rs. 29,474/- (GST) and Rs. 25,044/- (Interest) vide DRC-03 dated 08.01.2024 and 20.03.2024 respectively |
| A.No.162/GST/TVM/ADC-JC/2024-25 dated 14.05.2024 | Shri. Satheeshkumar Vishwambaran Nair Vasumathy Amma, Satheeshkumar, TC 50/956-1, Thaliyal, Karamana, Thiruvananthapuram-695002 [GSTIN: 32ACHPV4857B1ZL] | The Superintendent of Central Tax and Central Excise, Pappanamcode Range {Order-in-Original No. 23/2023-24 GST/SUPDT dated 07.02.2024} | Unquantified (GST and Interest) vide DRC-03 dated 08.01.2024 |
| A.No.164/GST/TVM/ADC-JC/2024-25 dated 01.06.2024 | Smt. Indulekha Krishnankutty Nair, Rudra Associates KP-IX/54-C, Sreeragam Building, Trikkannamangal, Kottarakkara, Kollam-691506 [GSTIN: 32DRRPK6228K1ZC] | The Superintendent of Central Tax and Central Excise, Kottarakkara Range {Order-in-Original No. 35/2023-24 GST (Supdt) dated 12.02.2024} | Rs. 6,609/- (IGST) and Rs. 5,550/- (Interest) vide DRC-03 dated 13.12.2023 and 11.01.2024 respectively |

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 15th 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 pre-deposit 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 Date | Name of Appellant | GSTIN | Name of Respondent/ Order No. and Date |
|--|---|------------------------|--|
| A.No.58/GST/TVM/ADC-JC/2024-25 dated 24.06.2024 | Smt. Suchithra Pradeep, Jan Oushadi Medical Stores, Aalakkamukku, PP - III/240, 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} |
| A.No.169/GST/TVM/ADC-JC/2024-25 dated 24.06.2024 | M/s. Santha Store, TC. 39/1245-7, Chalai, Thiruvananthapuram-695036 | 32ACQFS5430C2ZA | The Superintendent of Central Tax and Central Excise, Chalai Range {Order-in-Original No. 35/2023-24/GST/SUPDT/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 Date | Name of Appellant/ GSTIN | Name of Respondent/ Order No. and Date |
|--|---|---|
| A.No.01/GST/TVM/ADC-JC/2024-25 dated 25.04.2024 | Shri. Sam Mathew Mallasseril, Mallasseril Agencies, 1, 11/65, St. Thomas Church Building, MC Road, Chengannur, Alappuzha-689122 32AMCPM0228L1ZC | The Superintendent of Central Tax and Central Excise, Chengannur Range {Order-in-Original No. 03/2023-24/GST (SUPDT) dated 19.12.2023} |
| A.No.50/GST/TVM/ADC-JC/2024-25 dated 29.06.2024 | Shri. Subeer Noorudheen, Madeena Traders, 1, 3/188, K V Jetty, Kumarapuram, Alappuzha-690548 32ATUPN9000C1ZU | The Superintendent of Central Tax and Central Excise, Kayamkulam Range {Order-in-Original No. 33/2023-24/GST dated 26.03.2024} |
| A.No.110/GST/TVM/ADC-JC/2024-25 dated 11.08.2024 | Shri. Narayanan Radhakrishnan, Pokkattu Agencies, 20/63, Kallimel, Vettiyyar, 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} |

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|---|--|--|
| A.No.111/GST/ TVM/ADC-JC/ 2024-25 dated 12.08.2024 | 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 29.04.2024 } |
| 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 | The Superintendent of Central Tax and Central Excise, Veli Range { Order-in-Original No. 19/GST/VELI/SUPDT/2023-24 dated 22.02.2024 } |
| A.No.127/GST/ TVM/ADC-JC/ 2024-25 dated 12.08.2024 | Shri. Balakrishnan Kavalchirayil Narayaniamma, Krishna Fuels, 203A, Mannar, Kurattissery, Alappuzha-689622 32ABFPN0203N1ZO | The Superintendent of Central Tax and Central Excise, Chengannur Range { Order-in-Original No. 22/2024-25/GST (SUPDT.) dated 29.04.2024 } |
| A.No.129/GST/ TVM/ADC-JC/ 2024-25 dated 11.08.2024 | 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 24.04.2024 } |
| A.No.150/GST/ TVM/ADC-JC/ 2024-25 dated 02.07.2024 | Shri. Madhavan Rajendran, Devi Agencies, Sree Sankari Arcade, 785 to 789, East of H.H.Y.S. School, II, Randamkutty, Pullikanakku, Alappuzha-690537 32AKYPR0799P1ZX | The Superintendent of Central Tax and Central Excise, Kayamkulam Range { Order-in-Original No. 27/2023-24/GST/SUPDT dated 26.03.2024 } |
| A.No.178/GST/ TVM/ADC-JC/ 2024-25 dated 05.05.2024 | Shri. Bikku Mathew Chacko, Celestial Textiles, VP-IV/318, Vadasserikara, Pathanamthitta- 689662 32AUXPC7413L1ZC | The Superintendent of Central Tax and Central Excise, Ranni Range { Order-in-Original No. 12/2023- 24/GST/SUPDT dated 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 Date | Name of Appellant/ GSTIN | Order No. and Date | Respondent |
|---|--|---|---|
| A.No.235/GST/ TVM/ADC-JC/ 2023-24 dated 21.02.2024 | Shri Joseph Chacko, K&K Enterprises, 1/293, Plathanathu Building, Nedumkunnam, Kottayam- 686542 32AIGPC3920K1ZN | 07/2023-24 GST/SUPDT- CGY dated 30.11.2023 | The Superintendent of Central Tax and Central Excise, Changanacherry Range |

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|---|---|--|--|
| 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 32APVPA0103N1Z5 | 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/ADC-JC/ 2023-24 dated 12.03.2024 | Shri. Anilkumar Govindan Nair, Asha Medical Supplies, 40/1717, Attakkulangara, Manacaud P O, Thiruvananthapuram-695009 32ABLPN0510C1ZF | 09/2023-24 GST (SUPDT) THIRUVALL AM dated 06.12.2023 | The Superintendent of 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.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.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/SU PDT/2023-24 dated 14.12.2023 | The Superintendent of Central Tax and Central Excise, CGST Statue Range |
| A.No.292/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024 | Shri. Hijaz Moosa Shan, V Publishers Book Stall, Vazhemadom Building, Vazhemadathil, CMS College Road, Kottayam-686001 32BGMPM9923Q1ZI | 10/2023/ SUPDT/GST dated 15.12.2023 | The Superintendent of Central Tax and Central Excise, Kottayam I Range |
| A.No.293/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024 | Shri. Moosakutty Vazhema- dathil Kunjumarakar, V. Publishers, V Publishers Building, CMS College Road, Kottayam 686001 32AEKPK5481R1ZU | 04/2023/ SUPDT/GST dated 18.12.2023 | The Superintendent of Central Tax and Central Excise, 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, Kottayam-686585 32AAEPZ1184A1Z0 | 04/2023- 24/GST/ SUPDT- MKDM dated 01.12.2023 | The Superintendent of Central Tax and Central Excise, Mundakkayam Range |

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|---|---|---|--|
| A.No.306/GST/ TVM/ADC-JC/ 2023-24 dated 18.03.2024 | M/s. Neuf Solutions, 2 nd 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.06/GST/ TVM/ADC-JC/ 2024-25 dated 03.04.2024 | Shri. Punnoose Madathilparampil Ulahannan, VI/739B, Madathilparampil Glass House, XVII, 254, Madathilparampil, M C Road Kurichy, Kottayam-686549 32ADZPU2805P1ZP | 01/2023-24 GST/SUPDT- CGY dated 30.11.2023 | The Superintendent of Central Tax and Central Excise, Changanacherry Range |
| A.No.07/GST/ TVM/ADC-JC/ 2024-25 dated 29.04.2024 | Shri. Rajendran Prasad Kizakkecharuvila Veedu Kumaran, Rajendra Prasad K Pournami, Ezhukone, Kollam-691505 32AEYPK5618L1ZX | 26/2023-24 GST (SUPDT) dated 05.02.2024 | The Superintendent of Central Tax and Central Excise, Kottarakkara Range |
| 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.24/GST/ TVM/ADC-JC/ 2024-25 dated 28.03.2024 | Smt. Annamma Joseph, SHE Pharmacy and Wellness Centre, 11/195A, Kaithavana, Kanitankulam Junction, Alappuzha-688003 32AZTPJ3582C1ZC | 16/2023-24 GST dated 14.12.2023 | The Superintendent of Central Tax and Central Excise, Alappuzha 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.34/GST/ TVM/ADC-JC/ 2024-25 dated 14.03.2024 | Smt. Yaseen Jalal, MJA Fresh N More, KP111/287-290, Chandhanathoppe, Kottankara, Kollam-691014 32AVOPJ3875F1ZF | 23/2023-24 GST (SUPDT) dated 13.12.2023 | The Superintendent of Central Tax and Central Excise, Kollam City Range |
| A.No.36/GST/ TVM/ADC-JC/ 2024-25 dated 14.05.2024 | Shri. Reji Abicottu Thomas, Sansui Distributors, Kripa Nagar, KP II/223, Market Junction, Kottarakkara P O, Kollam-691506 32AATPT0873F1ZF | 22/2023-24 GST(SUPDT) dated 05.02.2024 | The Superintendent of Central Tax and Central Excise, Kottarakkara Range |

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| 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.41/GST/ TVM/ADC-JC/ 2024-25 dated 02.07.2024 | M/s. Madhya Kerala Orthopaedic Club, 1 st Floor, Computer Cell, C block Building, Kottayam Medical College Alumni Association, Medical College P O, Kottayam-686008 32AACAM6593P1Z0 | 01/2024-25 GST/SUPDT- KTM II dated 03.04.2024 | The Superintendent of Central Tax and Central Excise, Kottayam II 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.45/GST/ TVM/ADC-JC/ 2024-25 dated 12.07.2024 | Shri. Ajayakumar Venugopalan, 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.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 |

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| 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.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, Ground, 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, Koilparam- bil, 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.No.72/GST/ TVM/ADC-JC/ 2024-25 dated 01.08.2024 | M/s. Nedumudy Service Co- Operative Bank Ltd, Number A-87, SCB No. 87, 180, Nedumudy P O, Nedumudy, Alappuzha-688508 32AABAN2074K1ZQ | 11/2024-25 GST (SUPDT) dated 22.04.2024 | The Superintendent of Central Tax and Central Excise, Chengannur 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 32AADCH5095E1ZS | 7/2024-25 GST (SUPDT) THIRUVALL AM dated 16.04.2024 | The Superintendent of Central Tax and Central Excise, Thiruvallam Range |
| A.No.78/GST/ TVM/ADC-JC/ 2024-25 dated 24.07.2024 | Shri. Renju Zachariah Rajan, Super Auto Sparts, 5/942, Kurattisheril, Mannar, Mannar, Alappuzha-689622 32BRIPR8328A1ZW | 17/2024-25 GST (SUPDT) dated 29.04.2024 | The Superintendent of Central Tax and Central Excise, Chengannur 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, 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.83/GST/ TVM/ADC-JC/ 2024-25 dated 15.05.2024 | Shri. Unnikrishnan Krishnankutty, 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 |

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| A.No.86/GST/ TVM/ADC-JC/ 2024-25 dated 12.08.2024 | Shri. Binoy Kadalikkandathil Thankappan, Aiswarya Enterprises, 175 to 177, Kalackal, Vaikom, Kottayam- 686141 32ABIPT8403H1ZM | 08/2024-25 SUPDT/GST dated 11.04.2024 | The Superintendent of Central Tax and Central Excise, Pala Range |
| A.No.87/GST/ TVM/ADC-JC/ 2024-25 dated 10.08.2024 | Shri. Kavukamcheril Ummer Naushad, Friends Agencies, Gd, III/464-B, Kunnakkattu Building, Nadackal, Erattupetta, Kottayam-686121 32BCAPN2096J1ZN | 16/2024-25 SUPDT/GST dated 12.04.2024 | The Superintendent of Central Tax and Central Excise, Pala 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, Kazhakkootom- Kovalam NH 66, Hulathoor, Thiruvananthapuram-695014 32AAACZ9629B1ZF | 12/2024- 25/GST/SUP DT/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., 1 st 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.93/GST/ TVM/ADC-JC/ 2024-25 dated 23.07.2024 | M/s. Karsam Solutions, 2 nd Floor, SF-39A, Mall of Travancore, Chackai, Thiruvananthapuram-695610 32AATFK1267A1ZL | 33/GST/ NDD/SUPD T/2023-24 dated 08.04.2024 | The Superintendent of Central Tax and Central Excise, Nedumangad Range |
| A.No.100/GST/ TVM/ADC-JC/ 2024-25 dated 15.07.2024 | Shri. Hijaz Moosa Shan, V Publishers Book Stall, Vazhemadom Building, Vazhemadathil, CMS College Road, Kottayam-686001 32BGMP9736E1Z0 | 17/2024/ SUPDT/GST dated 16.04.2024 | The Superintendent of Central Tax and Central Excise, Pappanamcode 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.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 | ZD320524- 002852T 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 Chandra- sekharan 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 |

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| A.No.114/GST/ TVM/ADC-JC/ 2024-25 dated 27.06.2024 | Smt. Ritu Manapuzha Sukumarababu, Manapuzha Tharayil, Ponakam, Mavelikara, Alapuzha-690101 32FUBPS2592M1Z5 | 45/2023-24 GST dated 28.03.2024 | The Superintendent of Central Tax and Central Excise, Kayamkulam Range |
| A.No.116/GST/ TVM/ADC-JC/ 2024-25 dated 27.06.2024 | Shri. Sinesh Mathew, Spice India, KP IV/647, Koodal, Kalanjoor, Pathanamthitta-689693 32CRCPM1913M1ZW | 15/2024-GST- KTPNA dated 25.03.2024 | The Superintendent of Central Tax and Central Excise, Kattappana Range |
| A.No.117/GST/ TVM/ADC-JC/ 2024-25 dated 27.06.2024 | | 17/2024-GST- KTPNA dated 25.03.2024 | |
| A.No.118/GST/ TVM/ADC-JC/ 2024-25 dated 18.05.2024 | Shri. Prasanth Thankappan Nair, Sreebhadra Aluminium Fabrication, PVC Door Center, KP XI/1463, Sivasankaram, Santhivila, Nemom, Thiruvananthapuram-695020 32AHGPT7261F1ZA | 30/2023-24 GST (SUPDT) PPD RANGE dated 22.02.2024 | The Superintendent of Central Tax and Central Excise, Pappanamcode Range |
| A.No.119/GST/ TVM/ADC-JC/ 2024-25 dated 18.05.2024 | Shri. Prasanth Viswanathan Pillai, Pushpa Mobiles, X/302- A, Pushpa Building, Pookkada Junction, Mavelikara, Alappuzha – 690101 32ANEPP3960B1ZD | 34/2023-24/ GST dated 26.03.2024 | The Superintendent of Central Tax and Central Excise, Kayamkulam Range |
| A.No.120/GST/ TVM/ADC-JC/ 2024-25 dated 14.06.2024 | M/s. Kallara Village Service Co-operative Bank Limited, No. 3123, Kallara South PO, Kallara, Kottayam-686611 32AAAAK4679A1Z0 | 09/2024-25 SUPDT/GST dated 11.04.2024 | The Superintendent of Central Tax and Central Excise, Pala 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.123/GST/ TVM/ADC-JC/ 2024-25 dated 05.06.2024 | M/s. Aksa Foods and Spices Pvt Ltd, 491-1, KINFRA, Elamannur, Elammannor, Pathanamthitta-690002 32AAICA0424F1ZD | 14/2023-24 GST (SUPDT) dated 07.03.2024 | The Superintendent of Central Tax and Central Excise, Adoor 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 |

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| 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.128/GST/ TVM/ADC-JC/ 2024-25 dated 03.09.2024 | Shri. Harish Vellappannair Radhamani, Intact Systems, T.C. 25/2952, Kailas, Ambuja Vilasom Road, Thiruvananthapuram-695001 32AIOPR3902L1Z0 | 09/GST STATUE/ SUPDT/ 2024-25 dated 29.04.2024 | The Superintendent of Central Tax and Central Excise, Statue Range |
| A.No.130/GST/ TVM/ADC-JC/ 2024-25 dated 30.09.2024 | Shri. Sunena K G, Veepatt Agency, 4/310, Vettor, Varkala, Thiruvananthapuram- 695141 32KYIPS8706R1ZB | 72/GST/ATL /SUPDT/202 4-25 dated 30.08.2024 | The Superintendent of Central Tax and Central Excise, Attingal Range |
| A.No.131/GST/ TVM/ADC-JC/ 2024-25 dated 01.07.2024 | Shri. Shajivasu, Shaji V., Mangalathu Kizhakkathil, Arapunna, 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.133/GST/ TVM/ADC-JC/ 2024-25 dated 16.08.2024 | M/s. Symphony Food Suppl- iment, Amrutham Foods, TP- V/298, Panchyath Building, Thuravoor, Cherthala, Alappuzha-688532 32AAKAS6998J2Z0 | 17/2024- 25/GST/RS/ CTLA dated 17.04.2024 | The Superintendent of Central Tax and Central Excise, Cherthala Range |
| A.No.134/GST/ TVM/ADC-JC/ 2024-25 dated 13.07.2024 | M/s. Sree Saraswathi Movie House, V/22, Pazhakutty P.O, Nedumangadu, Thiruvananthapuram-695561 32ADKFS5727R1ZC | 03/GST/ NDD/ SUPDT/ 2024-25 dated 23.04.2024 | The Superintendent of Central Tax and Central Excise, Nedumangad Range |
| A.No.135/GST/ TVM/ADC-JC/ 2024-25 dated 09.08.2024 | Shri. Nazir Mohammed, Royal Drughouse, 26/486, Evanjalickal Church Road, Alappuzha-688011 32AGPPM9359P1ZE | 08/2024-25 RO/ALP/ GST dated 11.04.2024 | The Superintendent of Central Tax and Central Excise, Alappuzha Range |
| A.No.136/GST/ TVM/ADC-JC/ 2024-25 dated 09.08.2024 | Smt. Linta Tresa Tom, Prime Sell, 1418-A4, A5, A6, Ansons Shopping Complex, CCSB Road, Alappuzha-688011 32AXSPT4158P1ZI | 09/2024-25 RO/ALP/ GST dated 11.04.2024 | The Superintendent of Central Tax and Central Excise, Alappuzha Range |

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| A.No.137/GST/ TVM/ADC-JC/ 2024-25 dated 26.06.2024 | Smt. Eleones, Eleones Home Appliances, 307, 308, Saroja Building, Vallakaly Road, Mannar, Alappuzha-689522 32AAAAE6019J1Z1 | 20/2023-24 GST (SUPDT) dated 14.03.2024 | The Superintendent of Central Tax and Central Excise, Chengannur Range |
| A.No.138/GST/ TVM/ADC-JC/ 2024-25 dated 16.08.2024 | M/s. Kairali Women Food Supplement, AP-X/528 to 532, Brahmana Madam Building, Temple Lane, Ambalappuzha, Alappuzha-688561 32AACAK3835A1ZA | 16/2024-25 GST/SUPDT dated 03.04.2024 | The Superintendent of Central Tax and Central Excise, Kayamkulam Range |
| A.No.139/GST/ TVM/ADC-JC/ 2024-25 dated 22.05.2024 | Shri. Nakulam Praveen, D-Net System & Solutions, URA 117, TC 25/3543, Newbharath, 0, Vanchiyoor, Thiruvananthapuram-695035 32AOTPP0255R1Z9 | 16/GST/ VELI/ SUPDT/ 2023-24 dated 16.02.2024 | The Superintendent of Central Tax and Central Excise, Veli Range |
| A.No.140/GST/ TVM/ADC-JC/ 2024-25 dated 22.05.2024 | Shri. Sivan Vinod, Sivan and Sons Studio, XIV/187, Thattarambalam P.O., Mavelikara, Alappuzha-690103 32AEPPV1051H2ZG | 10/2023-24 GST dated 12.12.2023 | The Superintendent of Central Tax and Central Excise, Kayamkulam Range |
| A.No.141/GST/ TVM/ADC-JC/ 2024-25 dated 14.06.2024 | Shri. Rajesh Radha Raveendran, Amritha Associates, KP 5-352, Vellayani, Nemom, Thiruvananthapuram-695020 32AIWPR5135R1ZB | ZD3205240- 00043A dated 15.03.2024 | The Superintendent of Central Tax and Central Excise, Pappanamcode Range |
| A.No.142/GST/ TVM/ADC-JC/ 2024-25 dated 12.06.2024 | M/s. Karikkineth Textiles, XXX/1317-1318, Old XXI965-966, Thomson Commercial Complex, College Road, Pathanamthitta-689645 32AAFFK2794J1Z6 | 12/2023-24 GST (SUPDT) dated 19.03.2024 | The Superintendent of Central Tax and Central Excise, Pathanamthitta Range |
| A.No.143/GST/ TVM/ADC-JC/ 2024-25 dated 17.05.2024 | Smt. Ponnamma Joseph, Universal Agencies, VI/21, Kondukulanji-Venmony, Venmony, Alappuzha-689509 32AOPPJ9435H1ZO | 05/2023-24 GST (SUPDT) dated 19.12.2023 | The Superintendent of Central Tax and Central Excise, Chengannur Range |
| A.No.144/GST/ TVM/ADC-JC/ 2024-25 dated 20.05.2024 | M/s. Jana Sevana Centre, XV/1299, Deepam Tower, Ranny, Pazhavangadi, Pathanamthitta-689673 32AAOFJ2495E1ZB | 15/2023-24 GST/SUPDT dated 06.02.2024 | The Superintendent of Central Tax and Central Excise, Ranni 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 |

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

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

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

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

(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 Date | Name of Appellant/ GSTIN | Order No. and Date | Respondent |
|---|---|--|--|
| A.No.51/GST/ TVM/ADC-JC/ 2024-25 dated 02.07.2024 | Shri. Bhaskaran Shaji, Thoppil, 12/39-B, Thoppil Building, Pala-Thodupuzha, Pravithanam, Kottayam-686574 32AJLPS7317L1ZR | 35/2024-25 SUPDT/GST dated 18.04.2024 | The Superintendent of Central Tax and Central Excise, Pala 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 |

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

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

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

(6) 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, Thripathi, Palayamkundu 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.*”

डॉ.अजितेश 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,** 9th 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 ++

ALAPPUZHA DIVISION

| 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 Bhuvanewari 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. Koilparambil 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 |

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| A.No.72/GST/TVM/ ADC-JC/2024-25 dated 01.08.2024 | M/s. Nedumudy Service Co- Operative Bank Ltd, Number A-87, SCB No. 87, 180, Nedumudy P O, Alappuzha- 688508 32AABAN2074K1ZQ | 11/2024-25 GST (SUPDT) dated 22.04.2024 | The Superintendent of Central Tax and Central Excise, Chengannur Range |
| A.No.78/GST/TVM/ ADC-JC/2024-25 dated 24.07.2024 | Shri. Renju Zachariah Rajan, Super Auto Sparts, 5/942, Kurattisheril, Mannar, Mannar, Alappuzha-689622 32BRIPR8328A1ZW | 17/2024-25 GST (SUPDT) dated 29.04.2024 | The Superintendent of Central Tax and Central Excise, Chengannur Range |
| A.No.114/GST/TVM/ ADC-JC/2024-25 dated 27.06.2024 | Smt. Ritu Manapuzha Sukumarababu, Manapuzha Tharayil, Ponakam, Mavelikara, Alapuzha-690101 32FUBPS2592M1Z5 | 45/2023-24 GST dated 28.03.2024 | The Superintendent of Central Tax and Central Excise, Kayamkulam Range |
| A.No.119/GST/TVM/ ADC-JC/2024-25 dated 18.05.2024 | Shri. Prasanth Viswanathan Pillai, Pushpa Mobiles, X/302-A, Pushpa Building, Pookkada Junction, Mavelikara, Alappuzha – 690101 32ANPPP3960B1ZD | 34/2023-24/GST dated 26.03.2024 | The Superintendent of Central Tax and Central Excise, Kayamkulam Range |
| A.No.133/GST/TVM/ ADC-JC/2024-25 dated 16.08.2024 | M/s. Symphony Food Suppl- iment, Amrutham Foods, TP- V/298, Panchyath Building, Thuravoor, Cherthala, Alappuzha-688532 32AAKAS6998J2ZO | 17/2024-25/ GST/RS/CTLA dated 17.04.2024 | The Superintendent of Central Tax and Central Excise, Cherthala Range |
| A.No.135/GST/TVM/ ADC-JC/2024-25 dated 09.08.2024 | Shri. Nazir Mohammed, Royal Drughouse, 26/486, Evanjalickal Church Road, Alappuzha-688011 32AGPPM9359P1ZE | 08/2024-25 RO/ALP/GST dated 11.04.2024 | The Superintendent of Central Tax and Central Excise, Alappuzha Range |
| A.No.136/GST/TVM/ ADC-JC/2024-25 dated 09.08.2024 | Smt. Linta Tresa Tom, Prime Sell, 1418-A4, A5, A6, Ansons Shopping Complex, CCSB Road, Alappuzha-688011 32AXSPT4158P1ZI | 09/2024-25 RO/ALP/GST dated 11.04.2024 | The Superintendent of Central Tax and Central Excise, Alappuzha Range |
| A.No.137/GST/TVM/ ADC-JC/2024-25 dated 26.06.2024 | Smt. Eleones, Eleones Home Appliances, 307, 308, Saroja Building, Vallakaly Road, Mannar, Alappuzha-689522 32AAAEE6019J1ZI | 20/2023-24 GST (SUPDT) dated 14.03.2024 | The Superintendent of Central Tax and Central Excise, Chengannur Range |
| A.No.138/GST/TVM/ ADC-JC/2024-25 dated 16.08.2024 | M/s. Kairali Women Food Supplement, AP-X/528 to 532, Brahmana Madam Building, Temple Lane, Ambalappuzha, Alappuzha- 688561 32AACAK3835A1ZA | 16/2024-25 GST/SUPDT dated 03.04.2024 | The Superintendent of Central Tax and Central Excise, Kayamkulam Range |
| A.No.151/GST/TVM/ ADC-JC/2024-25 dated 22.07.2024 | M/s. Shantitheeram Holidays Pvt. Ltd., Pulickal Chirayil House, Varanam P.O., Cherthala, Alappuzha-688555 32AAYCS9393M1Z6 | 25/2024-25/GST RS/CTLA dated 18.04.2024 | The Superintendent of Central Tax and Central Excise, Cherthala Range |
| A.No.152/GST/TVM/ ADC-JC/2024-25 dated 22.07.2024 | Shri. Primal Cyriac Thomas, Elte Marine Products, AP-X/568, Elte Complex, Chandiroor, Aroor, Alappuzha-688547 32ABUPT2965Q1ZK | 30/2024-25 GST/RS/CTLA dated 18.04.2024 | The Superintendent of Central Tax and Central Excise, Cherthala Range |

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| A.No.157/GST/TVM/ ADC-JC/2024-25 dated 24.06.2024 | Shri. Harish Kochuparambil Sainillabdhin, Natural Family Shop, IX/568, Town Hall Road, Harippad, Alappuzha- 690514 32DTSPS6764R1ZC | 29/2023-24 GST/SUPDT dated 26.03.2024 | The Superintendent of Central Tax and Central Excise, Kayamkulam Range |
| A.No.160/GST/TVM/ ADC-JC/2024-25 dated 30.05.2024 | Shri. Baby Thomas, Bright Industries, GF, Keezhvanmazhy, Pandanad, Chengannur, Alappuzha- 689506 32AHFPT8247C1ZD | 26/2023-24 GST (SUPDT) dated 28.03.2024 | The Superintendent of Central Tax and Central Excise, Chengannur Range |
| A.No.170/GST/TVM/ ADC-JC/2024-25 dated 10.08.2024 | M/s. Peetees Agencies, AGPX/459, Panvel Kochi Kanyakumari Highway, Thumopoly, Alappuzha- 688008 32AACFP3280F1ZM | 03/2024-25 RO/ALP/GST dated 11.04.2024 | The Superintendent of Central Tax and Central Excise, Alappuzha Range |
| A.No.179/GST/TVM/ ADC-JC/2024-25 dated 22.06.2024 | Smt. Annamma Joseph, SHE Pharmacy and Wellness Centre, 11/195A, Kaithavana, Kanitankulam Junction, Alappuzha-688003 32AZTPJ3582C1ZC | 16/2023-24 GST dated 14.12.2023 | The Superintendent of Central Tax and Central Excise, Alappuzha Range |
| A.No.187/GST/TVM/ ADC-JC/2024-25 dated 12.03.2024 | Shri. Vasudevan Pillai, Sabari Construction, 7/128, 128A, 129, 130, Santha Building, Muthukulam South, Kayamkulam, Alappuzha- 690506 32AJHPP3301R1ZZ | 16/2023-24 GST dated 15.12.2023 | The Superintendent of Central tax and Central Excise, Kayamkulam Range |

☐ KOLLAM DIVISION

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

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| 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 |

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| A.No.154/GST/TVM/ ADC-JC/2024-25 dated 11.07.2024 | Shri. Haris Jamal, Haris Scaffoldings, Payikuzhi, OGP- 17/459, Ikkara Buildings, Kalloormukku, Oachira, Kollam-690526 32AROPJ8833F2ZM | 18/2023-24 GST (SUPDT) dated 13.03.2024 | The Superintendent of Central Tax and Central Excise, Karunagappally Range |
| A.No.156/GST/TVM/ ADC-JC/2024-25 dated 12.08.2024 | Shri. Sooraj Kumar Sasidharan Pillai, Angel Enterprises, 3/601, Chengamanad, Kottarakara, Kollam-691557 32GGAPS1765NIZZ | 11/2024-25 GST (SUPDT) dated 18.04.2024 | The Superintendent of Central Tax and Central Excise, Punalur Range |
| A.No.164/GST/TVM/ ADC-JC/2024-25 dated 01.06.2024 | Smt. Indulekha Krishnan- kutty Nair, Rudra Associates KP-IX/54-C, Sreeragom Building, Trikkannamangal, Kottarakkara, Kollam-691506 32DRRPK6228K1ZC | 35/2023-24 GST (Supdt) dated 12.02.2024 | The Superintendent of Central Tax and Central Excise, Kottarakkara Range |
| A.No.165/GST/TVM/ ADC-JC/2024-25 dated 06.05.2024 | Shri. Noushad Erahimkutty, 6/62-A, Darul Thouheed, Perupuram, Kariaganoor, Kollam-691516 32ADBPE5078L1ZM | 31/2023-24 GST (Supdt) dated 08.02.2024 | The Superintendent of Central Tax and Central Excise, Kottarakkara Range |
| A.No.166/GST/TVM/ ADC-JC/2024-25 dated 10.06.2024 | Shri. Dilip Kumar Krishnan, Dilip Cashew Company, XII/861, Polayathode, Mundakkal, Kollam-691001 32ABSPK1996J1Z4 | 11/2024-25 GST (SUPDT) dated 16.04.2024 | The Superintendent of Central Tax and Central Excise, Kollam City Range |
| A.No.168/GST/TVM/ ADC-JC/2024-25 dated 20.09.2024 | M/s. Minerva Empire Cinemaz, XV-194, Market Junction, Kottarakkara, Kollam-691506 32ABGFM7735F1ZB | 05/2024-25 GST (Supdt) dated 14.06.2024 | The Superintendent of Central Tax and Central Excise, Kottarakkara Range |
| A.No.173/GST/TVM/ ADC-JC/2024-25 dated 03.06.2024 | Shri. Gopalakrishnan Jayalekshmi, Kamala Polymers, Koickal Muri, E.P I-504, East Kallada, Kollam- 691502 32AISPJ2355H1Z8 | 41/2023-24 GST (Supdt) dated 26.02.2024 | The Superintendent of Central Tax and Central Excise, Kottarakkara Range |
| A.No.176/GST/TVM/ ADC-JC/2024-25 dated 12.06.2024 | M/s. Fizaka International Impex LLP, SP V/1541, Fizaka Arcade, Kavanadu P.O, Kollam-691003 32AACFF5708Q1Z8 | 48/2023-24 GST (SUPDT) dated 05.03.2024 | The Superintendent of Central Tax and Central Excise, Kollam City Range |
| A.No.177/GST/TVM/ ADC-JC/2024-25 dated 29.05.2024 | Shri. Janardhanan Haridas, Harikutty Rock Metal Supply 15/602, Paruthiyara, Odanavattam, Veliyam, Kollam-691512 32AEVPH2081M2Z5 | 40/2023-24 GST (Supdt) dated 23.02.2024 | The Superintendent of Central Tax and Central Excise, Kottarakkara Range |

☐ KOTTAYAM DIVISION

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

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| A.No.292/GST/TVM/ ADC-JC/2023-24 dated 18.03.2024 | Shri. Hijaz Moosa Shan, V Publishers Book Stall, Vazhemadom Building, Vazhemadathil, CMS College Road, Kottayam-686001 32BGMP59736E1Z0 | 10/2023/ SUPDT/GST dated 15.12.2023 | The Superintendent of Central Tax and Central Excise, Kottayam I Range |
| A.No.293/GST/TVM/ ADC-JC/2023-24 dated 18.03.2024 | Shri. Moosakutty Vazhemadathil Kunjumarakar, V. Publishers, V Publishers Building, CMS College Road, Kottayam-686001 32AEKPK5481R1ZU | 04/2023/ SUPDT/GST dated 18.12.2023 | The Superintendent of Central Tax and Central Excise, 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, Kottayam-686585 32AAEPZ1184A1Z0 | 04/2023-24/ GST/SUPDT- MKDM dated 01.12.2023 | The Superintendent of Central Tax and Central Excise, Mundakkayam Range |
| A.No.06/GST/TVM/ ADC-JC/2024-25 dated 03.04.2024 | Shri. Punnoose Madathilparampil Ulahannan, VI/739B, Madathilparampil Glass House, XVII, 254, Madathiparampil, M C Road Kurichy, Kottayam-686549 32ADZPU2805P1ZP | 01/2023-24 GST/SUPDT-CGY dated 30.11.2023 | The Superintendent of Central Tax and Central Excise, Changanacherry Range |
| A.No.41/GST/TVM/ ADC-JC/2024-25 dated 02.07.2024 | M/s. Madhya Kerala Orthopaedic Club, 1 st Floor, Computer Cell, C block Building, Kottayam Medical College Alumni Association, Medical College P O, Kottayam-686008 32AACAM6593P1Z0 | 01/2024-25 GST/SUPDT-KTM II dated 03.04.2024 | The Superintendent of Central Tax and Central Excise, Kottayam II Range |
| A.No.51/GST/TVM/ ADC-JC/2024-25 dated 02.07.2024 | Shri. Bhaskaran Shaji, Thoppil, 12/39-B, Thoppil Building, Pala-Thodupuzha, Pravithanam, Kottayam- 686574 32AJLPS7317L1ZR | 35/2024-25 SUPDT/GST dated 18.04.2024 | The Superintendent of Central Tax and Central Excise, Pala Range |
| A.No.86/GST/TVM/ ADC-JC/2024-25 dated 12.08.2024 | Shri. Binoy Kadalikkandathil Thankappan, Aiswarya Enterprises, 175 to 177, Kalackal, Vaikom, Kottayam- 686141 32ABIPT8403H1ZM | 08/2024-25 SUPDT/GST dated 11.04.2024 | The Superintendent of Central Tax and Central Excise, Pala Range |
| A.No.87/GST/TVM/ ADC-JC/2024-25 dated 10.08.2024 | Shri. Kavukamcheril Ummer Naushad, Friends Agencies, Ground Floor, III/464-B, Kunnakkattu Building, Nadackal, Erattupetta, Kottayam-686121 32BCAPN2096J1ZN | 16/2024-25 SUPDT/GST dated 12.04.2024 | The Superintendent of Central Tax and Central Excise, Pala Range |
| A.No.90/GST/TVM/ ADC-JC/2024-25 dated 26.08.2024 | M/s. Bijo John, John's Stores 424, Peruva, Mulakkulam, Kottayam-686610 32BMHPJ0946A1ZN | 10/GST/AC/2024- 25 dated 29.04.2024 | The Assistant Commissioner of Central Tax and Central Excise, Kottayam Division |
| A.No.120/GST/TVM/ ADC-JC/2024 -25 dated 14.06.2024 | M/s. Kallara Village Service Co-operative Bank Limited, No. 3123, Kallara South PO, Kallara, Kottayam-686611 32AAAK4679A1Z0 | 09/2024-25 SUPDT/GST dated 11.04.2024 | The Superintendent of Central Tax and Central Excise, Pala Range |

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| A.No.159/GST/TVM/ ADC-JC/2024-25 dated 25.06.2024 | M/s. Bion Systems, VIII/430 A2, CSI Ascension Square, Near Logos Centre, Kottayam- 686002 32AAHFB7682C1ZN | 18/GST/ SUPDT/KTM II/2023-24 dated 26.03.2024 | The Superintendent of Central Tax and Central Excise, Kottayam II Range |
| A.No.179/GST/TVM/ ADC-JC/2024-25 dated 22.06.2024 | Smt. Minikumari Melemannil Krishnapillai, SHE Pharmacy and Wellness Centre, Thirumuttath, Manarcadu Junction, Kottayam-686019 32EXDPK0668C1ZU | 22/GST/ SUPDT/KTM II/2023-24 dated 26.03.2024 | The Superintendent of Central Tax and Central Excise, Kottayam II Range |
| A.No.181/GST/TVM/ ADC-JC/2024-25 dated 25.07.2024 | M/s. Bhagyasree Amrutham Food Products, 112/II, Korattiyil Puthenpura Building, Uzhavoor, Kurianad Road, Kurianad, Kottayam- 686636 32AANFB9912B2ZP | (i) DRC-07 Summary of the Order Ref. ZD320524003764P dated 04.05.2024 (ii)DRC-07 Summary of the Order Ref. ZD320524002837L dated 04.05.2024 | The Superintendent of Central Tax and Central Excise, Pala Range {Order-in-Original No. 51/2024-25 SUPDT/GST dated 26.04.2024} |
| A.No.182/GST/TVM/ ADC-JC/2024-25 dated 26.07.2024 | | | |
| A.No.184/GST/TVM/ ADC-JC/2024-25 dated 12.06.2024 | Shri. Subhash Kumar Pynethattel Vasu, Painthattil Communications, 5/583, Palamattathil Building, Peruva, Vaikom, Kottayam-686610 32APUPV4157L1Z3 | 04/GST/AC/ 2024-25 dated 22.04.2024 | The Assistant Commissioner of Central Tax and Central Excise, Kottayam Division |

□ PATHANAMTHITTA DIVISION

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

THIRUVANANTHAPURAM NORTH DIVISION

| Appeal No. and Date | Name of Appellant/ GSTIN | Order No. and Date | Respondent |
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| 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 nd 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 nd 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 32AACFZ2113PIZ5 | 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 Rajasheshkar, 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 |

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| A.No.130/GST/TVM/ ADC-JC/2024-25 dated 30.09.2024 | Shri. Sunena K G, Veepatt Agency, 4/310, Vettor, Varkala, Thiruvananthapuram- 695141 32KYIPS8706R1ZB | 72/GST/ATL/ SUPDT/2024-25 dated 30.08.2024 | The Superintendent of Central Tax and Central Excise, Attingal Range |
| A.No.134/GST/TVM/ ADC-JC/2024-25 dated 13.07.2024 | M/s. Sree Saraswathi Movie House, V/22, Pazhakutty P.O, Nedumangadu, Thiruvananthapuram-695561 32ADKFS5727R1ZC | 03/GST/NDD/ SUPDT/2024-25 dated 23.04.2024 | The Superintendent of Central Tax and Central Excise, Nedumangad Range |
| A.No.139/GST/TVM/ ADC-JC/2024-25 dated 22.05.2024 | Shri. Nakulam Praveen, D-Net System & Solutions, URA 117, TC 25/3543, Newbharath, 0, Vanchiyoor, Thiruvananthapuram-695035 32AOTPP0255R1Z9 | 16/GST/VELI/ SUPDT/2023-24 dated 16.02.2024 | The Superintendent of Central Tax and Central Excise, Veli Range |
| A.No.145/GST/TVM/ ADC-JC/2024-25 dated 10.07.2024 | Shri. Subramanian R, Kavya Store, 5/286, Punnamoodu, Varkala, Thiruvananthapuram-695141 32KCAPS7570F1ZD | 18/GST/DC/DIV/ 2024-25 dated 24.04.2024 | The Deputy Commissioner of Central Tax and Central Excise, Thiruvananthapuram North Division |
| A.No.149/GST/TVM/ ADC-JC/2024-25 dated 13.06.2024 | Shri. Afzal Khan Syed Mohammed, SPM Marketing, TC 28/916, Kaithamukku, Near Ammankovil, Thiruvananthapuram-695024 32APEPS6912E1Z2 | 23/GST/VELI/ SUPDT/2023-24 dated 18.03.2024 | The Superintendent of Central Tax and Central Excise, Veli Range |
| A.No.155/GST/TVM/ ADC-JC/2024-25 dated 10.07.2024 | M/s. GSR Industries, UP XI/209, Shed No-13, Mini Industrial Estate, Chakrapanipuram, Uzhamalakkal, Nedumangadu, Thiruvananthapuram-695541 32AAOFG3776F1ZA | 21/GST/NDD/ SUPDT/2023-24 dated 08.04.2024 | The Superintendent of Central Tax and Central Excise, Nedumangad Range |
| A.No.158/GST/TVM/ ADC-JC/2024-25 dated 26.06.2024 | Shri. Shajahan Pichakannu, Mimis Metals, TC 5//1164 1, Chavadimukku, Sreekaryam, Thiruvananthapuram-695017 32AIRPP1788R1Z7 | 42/GST/ KAZ/SUPDT/ 2023-24 dated 27.02.2024 | The Superintendent of Central Tax and Central Excise, Kazhakoottam Range |
| A.No.171/GST/TVM/ ADC-JC/2024-25 dated 16.05.2024 | Shri. Vasudevan Viswarajan, Viswarajan V, T.C.81/2023-1 Kuzhivilakathu Veedu, Kulathoor, Thiruvananthapuram-695583 32AICPV0462H1ZG | 26/GST/KAZ/ SUPDT/2023-24 dated 16.02.2024 | The Superintendent of Central Tax and Central Excise, Kazhakoottam Range |
| A.No.180/GST/TVM/ ADC-JC/2024-25 dated 21.10.2024 | Shri. Ambikadasana Jayakumar, Saras Auto Parts, AMC XII/21, 22, Near G.H.S., Attingal, Thiruvananthapuram-695101 32AYAPA8455F1ZU | 44/GST/ATL/ SUPDT/2024-25 dated 16.08.2024 | The Superintendent of Central Tax and Central Excise, Attingal Range |
| A.No.183/GST/TVM/ ADC-JC/2024-25 dated 27.06.2024 | Shri. Thrideep Gopinathan, Thrideep, 8/301, Thripathi, Palayamkunnu P.O, Varkala, Thiruvananthapuram-695146 32ADQPG9900JIZE | 42/GST/AC/DIV/ 2023-24 dated 28.02.2024 | The Assistant Commissioner of Central Tax and Central Excise, Thiruvananthapuram North Division |

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 32APVPA0103N1Z5 | 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/ ADC-JC/2023-24 dated 12.03.2024 | Shri. Anilkumar Govindan Nair, Asha Medical Supplies, 40/1717, Attakkulangara, Manacaud P O, Thiruvananthapuram-695009 32ABLPN0510C1ZF | 09/2023-24 GST (SUPDT) THIRUVALLAM dated 06.12.2023 | The Superintendent of 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 32DKCPS4676D1ZA | 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 32AADCH5095E1ZS | 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 | 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, Kazhakkootom- 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., 1 st 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 |

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| A.No.100/GST/TVM/ ADC-JC/2024-25 dated 15.07.2024 | Shri. Hijaz Moosa Shan, V Publishers Book Stall, Vazhemadom Building, Vazhemadathil, CMS College Road, Kottayam-686001 32BGMP9736E1Z0 | 17/2024/SUPDT/ GST Dated 16.04.2024 | The Superintendent of Central Tax and Central Excise, Pappanamcode Range |
| A.No.118/GST/TVM/ ADC-JC/2024-25 dated 18.05.2024 | Shri. Prasanth Thankappan Nair, Sreebhadra Aluminium Fabrication, PVC Door Center, KP XI/1463, Sivasankaram, Santhivila, Nemom, Thiruvananthapuram-695020 32AHGPT7261F1ZA | 30/2023-24 GST (SUPDT) PPD RANGE dated 22.02.2024 | The Superintendent of Central Tax and Central Excise, Pappanamcode Range |
| A.No.141/GST/TVM/ ADC-JC/2024-25 dated 14.06.2024 | Shri. Rajesh Radha Raveendran Amritha Associates, KP 5-352, Vellayani, Nemom, Thiruvananthapuram-695020 32AIWPR5135R1ZB | ZD320524000043A dated 15.03.2024 | The Superintendent of Central Tax and Central Excise, Pappanamcode Range |
| A.No.147/GST/TVM/ ADC-JC/2024-25 dated 04.06.2024 | Shri. Vijayakumar Kanjana, Alwar Enterprises, TC.21/1858 3, Keezharannoor, Karamana, Thiruvananthapuram-695002 32GSDPK1188J1ZM | 21/2023-24 GST (SUPDT) PPD RANGE dated 02.02.2024 | The Superintendent of Central Tax and Central Excise, Pappanamcode Range |
| A.No.162/GST/TVM/ ADC-JC/2024-25 dated 14.05.2024 | Shri. Satheshkumar Vishwambaran Nair Vasumathy Ammu, Satheshkumar, TC 50/956-1, Thaliyal, Karamana, Thiruvananthapuram-695002 32ACHPV4857B1ZL | 23/2023-24 GST/SUPDT dated 07.02.2024 | The Superintendent of Central Tax and Central Excise, Pappanamcode Range |
| A.No.163/GST/TVM/ ADC-JC/2024-25 dated 20.05.2024 | Shri. Kishore Kumar Kurup, Travancore Wheel Club, T C 16/390-3, Elanjimoodu, Edapazhinji, Thycaud P O, Thiruvananthapuram-695014 32AJFPK5955J1Z1 | 27/2023-24 GST/SUPDT/ CHALAI dated 24.01.2024 | The Superintendent of Central Tax and Central Excise, Chalai Range |
| A.No.172/GST/TVM/ ADC-JC/2024-25 dated 03.06.2024 | Shri. Sathya Bhama Amma Krishnankutty Nair Anil-kumar, G-TEC Computer Education, NMC.VII/404G, Convent Road, Neyyattinkara P O, Thiruvananthapuram-695121 32AKVPA4766C2Z8 | 30/2023-24 GST/Supdt (NTA Range) dated 25.03.2024 | The Superintendent of Central Tax and Central Excise, Neyyattinkara Range |
| A.No.174/GST/TVM/ ADC-JC/2024-25 dated 29.05.2024 | M/s. R R Holiday Homes Pvt. Ltd., VPI/12, GV Raja Road, Kovalam, Thiruvananthapuram-695527 32AACCR7529L1Z5 | 86/AC/GST/ 2023-24 dated 19.01.2024 | The Assistant Commissioner of Central Tax and Central Excise, Thiruvananthapuram South Division |
| A.No.185/GST/TVM/ ADC-JC/2024-25 dated 02.05.2024 | Shri. Alphonse Joseph, Diya Battery Shop, T C .52/1471-2, Plankalamukku, Pappanamcode Thiruvananthapuram-695019 32BMDPJ8919B1ZC | 22/2023-24 GST (SUPDT) PPD Range dated 07.02.2024 | The Superintendent of Central Tax and Central Excise, Papanamcode Range |
| A.No.186/GST/TVM/ ADC-JC/2024-25 dated 06.05.2024 | Shri. Vikash Vijayakumar, Alwar Metal Industries, TC.23/206 and 208, Kochar Road, Valiyasalai, Chalai P.O., Thiruvananthapuram-695036 32AOFPV5575G1ZN | 36/2023-24 GST/SUPDT/ CHALAI dated 06.02.2024 | The Superintendent of Central Tax and Central Excise, Chalai Range |