



2025:KER:56452

WPC.No.2731/23 & Conns. 1

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

WEDNESDAY, THE 30TH DAY OF JULY 2025 / 8TH SRAVANA, 1947

WP(C) NO. 4274 OF 2023

PETITIONER:

**J.VIJAYAKUMAR,
AGED 44 YEARS,
PROPRIETOR, M/S.J.K.ADS, SREE JANARDHANA COMPLEX,
RESIDENCY ROAD, KOLLAM, PIN - 691 004.**

**BY ADVS.
SMT.MEERA V.MENON
SRI.R.SREEJITH
SMT.K.KRISHNA**

RESPONDENT:

- 1 ASSISTANT COMMISSIONER,
STATE GOODS & SERVICES TAX DEPARTMENT, 3RD CIRCLE,
KOLLAM, PIN - 691 002.**
- 2 THE COMMISSIONER OF STATE GST,
STATE GOODS AND SERVICES TAX DEPARTMENT, TAX
TOWERS, KILLIPPALAM, KARAMANA, THIRUVANANTHAPURAM,
PIN - 695 002.**

SHRI.ARUN AJAY SANKAR, G.P

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 30.07.2025, ALONG WITH WP(C).2731/2023, 3839/2023, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**



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WPC.No.2731/23 & Conns. 2

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

WEDNESDAY, THE 30TH DAY OF JULY 2025 / 8TH SRAVANA, 1947

WP(C) NO. 2731 OF 2023

PETITIONER:

**J.VIJAYAKUMAR,
AGED 44 YEARS,
PROPRIETOR, M/S. J.K. ADS, SREE JANARDHANA COMPLEX,
RESIDENCY ROAD, KOLLAM, PIN - 691 002.**

**BY ADVS.
SMT.MEERA V.MENON
SRI.R.SREEJITH
SMT.K.KRISHNA**

RESPONDENTS:

- 1 THE ASST. COMMISSIONER,
STATE GOODS & SERVICES TAX DEPARTMENT, 3RD CIRCLE,
KOLLAM, PIN - 691 002.**
- 2 THE COMMISSIONER OF STATE GST,
STATE GOODS AND SERVICES TAX DEPARTMENT, TAX
TOWERS, KILLIPPALAM, KARAMANA, THIRUVANANTHAPURAM,
PIN - 695 002.**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 30.07.2025, ALONG WITH WP(C).4274/2023 AND CONNECTED
CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**



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WPC.No.2731/23 & Conns. 3

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

WEDNESDAY, THE 30TH DAY OF JULY 2025 / 8TH SRAVANA, 1947

WP(C) NO. 3839 OF 2023

PETITIONER:

**J.VIJAYAKUMAR,
AGED 44 YEARS,
PROPRIETOR, M/S. J.K.ADS, SREE JANARDHANA COMPLEX,
RESIDENCY ROAD, KOLLAM, PIN - 691 004.**

**BY ADVS.
SMT.MEERA V.MENON
SRI.R.SREEJITH
SMT.K.KRISHNA**

RESPONDENTS:

- 1 THE ASST. COMMISSIONER,
STATE GOODS & SERVICES TAX DEPARTMENT, 3RD CIRCLE,
KOLLAM, PIN - 691 002.**
- 2 THE COMMISSIONER OF STATE GST,
STATE GOODS AND SERVICES TAX DEPARTMENT, TAX
TOWERS, KILLIPPALAM, KARAMANA, THIRUVANANTHAPURAM,
PIN - 695 002.**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 30.07.2025, ALONG WITH WP(C).4274/2023 AND CONNECTED
CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**



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JUDGMENT**[WP(C) Nos.4274/2023, 2731/2023, 3839/2023]**

In all these cases the petitioner is engaged in erecting hoardings on properties and buildings owned by the third parties, on the basis of agreements and such hoardings are fixed either on a property or top of a building. After erecting the hoardings on the structure created for the said purpose, the advertisement of his consumers would be displayed on the said hoardings for a particular period, on the terms and conditions agreed between the parties. The aforesaid transactions were subjected to assessment, under Section 25 of the KVAT Act, by the 1st respondent, and the assessment orders passed were taken in appeal in all these cases before the first appellate authority.

2. The main contention raised by the petitioner is that, in view of the peculiar nature of the transactions involved in the display of hoardings, it cannot be held that a taxable event under the provisions of the KVAT has occurred. According to the petitioner, there was no transfer of right to use the hoardings,



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while displaying such advertisements, in favour of the third parties, as the petitioner is only displaying the content provided by his customers, whereas, the entire control and possession over the hoardings vested with the petitioner. Before the appellate authority, this contention was specifically raised by placing various decision rendered by this Court including a Division Bench decision in **Vismaya Advertising Vs. Intelligence Officer [2021 (1) KLT 38]**. The appellate authority after referring to the aforesaid judgment and principles laid down therein, accepted the said contention, set aside all the assessment orders and remanded the matter to the assessing authority, with a specific direction to verify the agreements entered between the petitioner with the advertiser, and the assessing officer was directed to decide after examining the said agreement, as to whether there occurred any transfer of right to use.

3. Based on the aforesaid order of remand, now assessment orders are issued. The said assessment orders are produced as Ext.P26 in all the writ petitions wherein, the assessing authority, by following the principles laid down in



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Vismaya Advertising (supra) case, accepted the contentions of the petitioner, in respect of the cases where the petitioner could produce a copy of a contract executed on stamp papers, but rejected the same in respect of the transactions where the petitioner could not produce a formal contract, but relied on the E-mail communications between the parties. It was in these circumstances, these writ petitions were submitted challenging the assessment orders, to the extent the contentions of the petitioner were rejected.

4. A counter affidavit was submitted by the 1st respondent in W.P.(C).No.2731 of 2023 opposing the reliefs sought in these writ petitions and justifying the order impugned in these writ petitions.

5. I have heard Smt.K.Krishna, learned counsel for the petitioner and Sri.Arun Ajay Shankar, learned Government Pleader for the respondents.

6. The specific contention raised by the learned counsel for the petitioner is that, as far as the issue raised in these cases is concerned, it is squarely covered by the decision rendered by



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this Court in **Visnmaya Advertising** (*supra*), which is already relied on by the assessing authority. However, it was pointed out that, even while following the said judgment, the principles laid down therein were not implemented in respect of some of the transactions, without any justifiable reasons. According to the learned counsel for the petitioner, the denial of benefits of the judgment was merely because of the reason that the petitioner could not produce the contracts entered into between the parties.

7. On the other hand, the learned Government Pleader opposed the said contention by highlighting the non production of the copy of the agreement evidencing the transactions.

8. After carefully going through the materials, I find merits in the submission made by the learned counsel for the petitioner. In all these cases, the petitioner had specifically referred to the communications between the petitioner and his customers on the basis of which the transactions took place.

9. It is true that, those communications are through E-mails, but in all the said communications, the terms and conditions based on which the consensus was arrived at between



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the parties, as to the manner in the display is to be effected on the hoardings, is specifically mentioned. I have carefully gone through the terms and conditions as reflected in those communications and work orders, which are Exts.P1 to P20 in these writ petition. From the contents of the said E-mails and the work orders, it is evident that the obligations of the petitioner include erection and maintenance of the hoardings. As rightly pointed out by the learned counsel for the petitioner, the charges collected by the petitioner for displaying the advertisement included the charges for erection, printing and maintenance etc. Thus, a careful analysis of the terms and conditions of the work order would clearly indicate that the responsibility to maintain the hoarding was with respect to the petitioner and petitioner had collected separate charges for the same as well. It would clearly indicate that, as per the terms and conditions agreed between the petitioner and his customers, the display was provided by the petitioner on the hoardings erected at the expense of the petitioner, to which the content alone would be supplied by the customer. Of course, in some of the cases, the flex board is



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supplied by the customers, but even in those cases, it is mentioned that the materials are installed by the petitioner on the structure erected and maintained by the petitioner and the further maintenance was also being done by the petitioner. Thus, it is evident that, the transactions which are the subject matter in these cases are having all the characteristics of those referred to by this Court in **Vismaya Advertising's** case (*supra*). In the impugned orders even though the assessing officer followed the principles laid down in **Vismaya Advertising** (*supra*) in respect of some of the transactions, same was denied merely because of the reason that the petitioner could not produce the copies of the agreement executed in a format.

10. As far as the transactions referred to above are concerned, it is not necessary that, in all cases it should be carried out on the basis of written contracts in particular format in stamp papers executed between the parties. If there are other reliable documents, which would indicate the terms and conditions based on which the consensus has been arrived at between the parties for carrying out a particular work, that could



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be accepted, in case there are no other materials to conclude otherwise. In these cases, there are ample materials which would indicate terms and conditions on which the transactions took place and therefore, in the absence of any materials to take a contrary view, the same should not have been discarded, merely because of the reason that, such consensus was not in a particular format. Moreover, in the impugned orders, the assessing authority had rejected the contentions of the petitioner by merely assuming that there occurred transfer of right to use the hoardings, even without any documents to substantiate the same and by ignoring the documents which would lead to a conclusion that no transaction of that nature took place.

11. In such circumstances, I do not find any justifiable reason not to apply the principles laid down by this Court in **Vismaya Advertising** (*supra*) in respect of the transactions referred to in these writ petitions. Therefore, I find that an interference is required in these cases.

Accordingly, these writ petitions are disposed of, quashing Ext.P26 assessment orders to the extent those are against the



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petitioner, by holding that, no taxable event under the provisions of the KVAT Act had occurred in respect of the transactions referred to in the assessment order, as there was no transfer of right to use the hoardings. However, it is clarified that, this would not preclude the assessing officer to assess the petitioner in the case of transactions where, there are materials to show that the transfer of right to use of the hoardings had indeed occurred.

Sd/-

ZIYAD RAHMAN A.A.

JUDGE

DG/31.7.25



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APPENDIX OF WP(C) 2731/2023

PETITIONER EXHIBITS

Exhibit P1	COPY OF THE WORK ORDER/PURCHASE ORDER ISSUED BY THE CLIENT M/S. HK JEWELS DTD. 09-07-2013
Exhibit P2	COPY OF THE WORK ORDER/PURCHASE ORDER ISSUED BY THE CLIENT M/S. HK JEWELS DTD. 10-07-2013
Exhibit P3	COPY OF THE WORK ORDER/PURCHASE ORDER ISSUED BY THE CLIENT M/S. RENAI MEDICITY, CHERANALLUR DTD. 12-06-2013
Exhibit P4	COPY OF THE WORK ORDER/PURCHASE ORDER ISSUED BY THE CLIENT M/S. LIC, THIRUVANANTHAPURAM, DTD. 30-07-2013
Exhibit P5	COPY OF THE WORK ORDER/PURCHASE ORDER ISSUED BY THE CLIENT M/S. GRAND KERALA SHOPPING FESTIVAL, THIRUVANANRTHAPURAM, DTD. 18-11-2013
Exhibit P6	COPY OF THE WORK ORDER/PURCHASE ORDER ISSUED BY THE CLIENT M/S. MEDIA MINDZ, HYDERABAD, DTD. 31-05-2013
Exhibit P7	COPY OF THE WORK ORDER/PURCHASE ORDER ISSUED BY THE CLIENT M/S. MADRAS CEMENTS LTD., ERNAKULAM, DTD. 17-07-2013
Exhibit P8	COPY OF THE WORK ORDER/PURCHASE ORDER ISSUED BY THE CLIENT M/S. UCO BANK, ERNAKULAM DTD. 09-10-2013
Exhibit P9	COPY OF THE WORK ORDER/PURCHASE ORDER ISSUED BY THE CLIENT M/S. UCO BANK, ERNAKULAM DTD. 27-12-2013
Exhibit P10	COPY OF THE WORK ORDER/PURCHASE ORDER ISSUED BY THE CLIENT M/S. SREE RAMAKRISHNA PHARMACY, CHINGOLI DTD. 10- 03-2013
Exhibit P11	COPY OF THE WORK ORDER/PURCHASE ORDER ISSUED BY THE CLIENT M/S. KARUR VYSYA BANK, ERNAKULAM DTD. 19-10-2013



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Exhibit P12	COPY OF THE WORK ORDER/PURCHASE ORDER ISSUED BY THE CLIENT M/S. BATES WALLSTREET, MUMBAI DTD. 28-06-2013
Exhibit P13	COPY OF THE WORK ORDER/PURCHASE ORDER ISSUED BY THE CLIENT M/S. PRIMESITE , MUMBAI DTD. 22-11-2013
Exhibit P14	COPY OF THE WORK ORDER/PURCHASE ORDER ISSUED BY THE CLIENT M/S. VENPAKAL ADVERTISERS, TRIVANDRUM, DTD. 03-04-2013
Exhibit P15	COPY OF THE WORK ORDER/PURCHASE ORDER ISSUED BY THE CLIENT M/S. PALETTER COMMUNICATIONS, COCHIN DTD. 22-05-2013
Exhibit P16	COPY OF THE WORK ORDER/PURCHASE ORDER ISSUED BY THE CLIENT M/S. GLISTON GOLD COLLECTIONS, KARUNAGAPPALLY DTD. 02-04- 2013
Exhibit P17	COPY OF THE WORK ORDER/PURCHASE ORDER ISSUED BY THE CLIENT M/S. TATA SALT, MUMBAI DTD. 01-04-2013
Exhibit P18	COPY OF THE WORK ORDER/PURCHASE ORDER ISSUED BY THE CLIENT M/S. VAHINI MOTORS, KOLLAM DTD. 02-04-2013
Exhibit P19	COPY OF THE WORK ORDER/PURCHASE ORDER ISSUED BY THE CLIENT M/S. BHARATHI ENTERPRISES CALICUT DTD. 03-04-2013
Exhibit P20	COPY OF THE WORK ORDER/PURCHASE ORDER ISSUED BY THE CLIENT M/S. CHUNGATH JEWELLERY, KOLLAM DTD. 01-04-2013
Exhibit P21	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DTD. 16-03-2020
Exhibit P22	COPY OF ORDER IN O.T. REVN NO. 103/12 OF THIS HON'BLE COURT DTD. 31-07-2015
Exhibit P23	COPY OF APPELLATE ORDER ISSUED BY THE DY. COMMISSIONER (APPEALS), KOLLAM DTD. 28- 01-2021
Exhibit P24	COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 20-10-2022
Exhibit P25	COPY OF LETTER FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DTD. 21-11-2022



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Exhibit P26

**COPY OF ASSESSMENT ORDER ISSUED BY THE
1ST RESPONDENT FOR THE YEAR 2013-14 DTD.
30-12-2022**



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APPENDIX OF WP(C) 3839/2023

PETITIONER EXHIBITS

Exhibit P1	COPY OF THE WORK ORDER/PURCHASE ORDER NO. CB/PUB/14-15/51 ISSUED BY COIR BOARD DTD. 08-05-2014
Exhibit P2	COPY OF THE WORK ORDER/PURCHASE ORDER NO. 011/KR/2014-15 ISSUED BY VIDYA INTERNATIONAL CHARITABLE TRUST DTD. 15-05-2014
Exhibit P3	COPY OF THE WORK ORDER/PURCHASE ORDER NO. 26/RE/HO/1501/000001 ISSUED BY BATES WALLSTREET - CHENNAI DTD. 28-01-2015
Exhibit P4	COPY OF THE WORK ORDER/PURCHASE ORDER NO. 16/RE/HO/1301/000055 ISSUED BY BATES LANDSCAPES - CHENNAI DTD. 24-01-2013
Exhibit P5	COPY OF THE WORK ORDER/PURCHASE ORDER NO. 26/RE/HO/1406/000041 ISSUED BY BATES WALLSTREETCHENNAI DTD. 20-06-2014
Exhibit P6	COPY OF THE WORK ORDER/PURCHASE ORDER NO. 27/RE/HO/1405/000047 ISSUED BY BATES LANDSCAPES - CHENNAI DTD. 16-05-2014
Exhibit P7	COPY OF THE WORK ORDER/PURCHASE ORDER NO. 20140007001829 ISSUED BY PRIMESITE-MUMBAI DTD. 26-03-2014
Exhibit P8	COPY OF THE WORK ORDER/PURCHASE ORDER NO. 20140007008339 ISSUED BY DDB MUDRA MAX P. LTD.- MUMBAI DTD. 24-03-2015
Exhibit P9	COPY OF THE WORK ORDER/PURCHASE ORDER NO. 195/14-15 ISSUED BY KAJA GROUP COMPANY DTD. NIL
Exhibit P10	COPY OF THE WORK ORDER/PURCHASE ORDER NO. 151/14-15 ISSUED BY A.V. MARBLES & CERAMICS DTD. NIL
Exhibit P11	COPY OF THE WORK ORDER/PURCHASE ORDER NO. 156/14-15 ISSUED BY A.V. MARBLES & CERAMICS DTD. NIL
Exhibit P12	COPY OF THE WORK ORDER/PURCHASE ORDER NO.



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	592/06/14 ISSUED BY VENPAKAL ADVERTISERS DTD. 20-06-2014
Exhibit P13	COPY OF THE WORK ORDER/PURCHASE ORDER NO. 608/08/14 ISSUED BY VENPAKAL ADVERTISERS DTD. 02-08-2014
Exhibit P14	COPY OF THE WORK ORDER/PURCHASE ORDER NO. 155/14-15 ISSUED BY ASWATHI MARBLES DTD. 31-05-2014
Exhibit P15	COPY OF THE WORK ORDER/PURCHASE ORDER NO. EKMNPO/000388/2014 ISSUED BY THE RAMCO CEMENTS LTD. DTD. 31-10-2014
Exhibit P16	COPY OF THE WORK ORDER/PURCHASE ORDER NO. CENTRALPO/1415/2284 ISSUED BY HDFC BANK. DTD. 04-12-2014
Exhibit P17	COPY OF THE WORK ORDER/PURCHASE ORDER NO. PO/0/14-15/080 ISSUED BY BRAND CONNECT DTD. 21-05-2014
Exhibit P18	COPY OF THE WORK ORDER/PURCHASE ORDER NO. 008 ISSUED BY CLASSIC POLO DTD. 28-02- 2015
Exhibit P19	COPY OF THE WORK ORDER/PURCHASE ORDER NO. 157/14-15 ISSUED BY CHAITHANYA MARBLES DTD. NIL
Exhibit P20	COPY OF THE WORK ORDER/PURCHASE ORDER NO. 002/2014-15 ISSUED BY CENTURY COMMUNICATIONS DTD. 13-12-2014
Exhibit P21	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT FOR TGHE YEAR 2014-15 DTD. 16- 03-2020
Exhibit P22	COPY OF ORDER IN OT REV. NO. 103/12 OF THIS HON'BLE COURT DTD. 31-07-2015
Exhibit P23	COPY OF APPELLATE ORDER IN KVATA (KLM) NOS. 1089 TO 1091/2020 ISSUED BY THE DEPUTY COMMISSIONER (APPEALS), KOLLAM DTD. 28-01-2021
Exhibit P24	COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 20-10-2022
Exhibit P25	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DTD. 21-11-2022



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Exhibit P26

**COPY OF ORDER ISSUED BY THE 1ST
RESPONDENT FOR THE YEAR 2014-15 DTD. 30-
12-2022**



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APPENDIX OF WP(C) 4274/2023

PETITIONER EXHIBITS

Exhibit P1	COPY OF WORK ORDER/PURCHASE ORDER NO. NIL ISSUED BY SBT, THIRUVANANTHAPURAM DTD. 16-12-2015
Exhibit P2	COPY OF WORK ORDER/PURCHASE ORDER NO. AIM/15-16/48 ISSUED BY AIM ADS & EVENTS CO, TRIPUNITHURA DTD. 21-12-2015
Exhibit P3	COPY OF WORK ORDER/PURCHASE ORDER NO. JAAJ-451/15-16 ISSUED BY JAAJ MEDIA ADVERTISEMENT, TRIVANDRUM DTD. 18-06-2015
Exhibit P4	COPY OF WORK ORDER/PURCHASE ORDER NO. JNJ/2015/115 ISSUED BY JAY N JAY HOARDING COMPANY DTD. 29-01-2015
Exhibit P5	COPY OF WORK ORDER/PURCHASE ORDER NO. 175/15-16 ISSUED BY GREEN PLANET PROPERTIES DTD. NIL
Exhibit P6	COPY OF WORK ORDER/PURCHASE ORDER NO. MM/TCR/118/15 ISSUED BY MODE MEDIA COMMUNICATIONS PVT.LTD. DTD. 24-11-2015
Exhibit P7	COPY OF WORK ORDER/PURCHASE ORDER NO. 038 ISSUED BY HILLARI OOH MEDIA DTD. 09-07- 2015
Exhibit P8	COPY OF WORK ORDER/PURCHASE ORDER NO. 045 ISSUED BY HILLARI OOH MEDIA DTD. 09-07- 2015
Exhibit P9	COPY OF WORK ORDER/PURCHASE ORDER NO. ROM/0270/14 ISSUED BY LAQSHYA SOLUTIONS DTD. 30-09-2015
Exhibit P10	COPY OF WORK ORDER/PURCHASE ORDER NO. ROM/0430/43 ISSUED BY LAQSHYA SOLUTIONS DTD. 13-11-2015
Exhibit P11	COPY OF WORK ORDER/PURCHASE ORDER NO. ROP/M/0430/22 ISSUED BY LAQSHYA SOLUTIONS DTD. 13-11-2015
Exhibit P12	COPY OF WORK ORDER/PURCHASE ORDER NO. ROM/0545/16 ISSUED BY LAQSHYA SOLUTIONS



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	DTD. 29-02-2016
Exhibit P13	COPY OF WORK ORDER/PURCHASE ORDER NO. LOK/08-15-16 ISSUED BY LOOK ONE ADVERTISING DTD. 22-07-2015
Exhibit P14	COPY OF WORK ORDER/PURCHASE ORDER NO. LOK/26/15-16 ISSUED BY LOOK ONE ADVERTISING DTD. 12-11-2015
Exhibit15	COPY OF WORK ORDER/PURCHASE ORDER NO. LOK/19/15-16 ISSUED BY LOOK ONE ADVERTISING DTD. 11-09-2015
Exhibit P16	COPY OF WORK ORDER/PURCHASE ORDER NO. ROM/0270/17 ISSUED BY LAQSHYA SOLUTIONS DTD. 30-09-2015
Exhibit P17	COPY OF WORK ORDER/PURCHASE ORDER NO. PO/16/113/7851 VI ISSUED BY PORTLAND DTD. 18-01-2016
Exhibit P18	COPY OF WORK ORDER/PURCHASE ORDER NO. PO/16/113/7852 VI ISSUED BY PORTLAND DTD. 18-01-2016
Exhibit P19	COPY OF WORK ORDER/PURCHASE ORDER NO. PO/16/113/7959 VI ISSUED BY PORTLAND DTD. 29-02-2016
Exhibit P20	COPY OF WORK ORDER/PURCHASE ORDER NO. PO/16/115/4754 VI ISSUED BY PORTLAND DTD. 20-01-2016
Exhibit P21	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2015-16 DTD. 16- 03-2020
Exhibit P22	COPY OF ORDER IN OT REV. NO. 103/2012 OF THIS HON'BLE COURT DTD. 31-07-2015
Exhibit P23	COPY OF APPELLATE ORDER IN KVATA NOS. 1089 TO 1091/2020 ISSUED BY THE DEPUTY COMMISSIONER (APPEALS), KOLLAM DTD. 28- 01-2021
Exhibit P24	COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DTD. 20-10-2022
Exhibit P25	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DTD. 21-11-2022
Exhibit P26	COPY OF ORDER ISSUED BY THE 1ST



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**RESPONDENT FOR THE YEAR 2015-16 DTD. 30-
12-2022**