2025:KER:28352

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

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THE HONOURABLE MR.JUSTICE P. KRISHNA KUMAR

FRIDAY, THE 28TH DAY OF MARCH 2025 / 7TH CHAITHRA, 1947

OP(KAT) NO. 238 OF 2019

AGAINST THE ORDER DATED 27.07.2018 IN OA NO.1281 OF 2015 OF KERALA ADMINISTRATIVE TRIBUNAL, THIRUVANANTHAPURAM

PETITIONER/S:

1 STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT, PERSONAL AND ADMINISTRATIVE REFORMS (ADVICE-C) DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, KERALA - 695001.

2 PRINCIPLE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM, KERALA - 695001.

3 COMMISSIONER OF LAND REVENUE,
OFFICE OF THE COMMISSIONER OF LAND REVENUE, PUBLIC OFFICE BUILDING, THIRUVANANTHAPURAM, KERALA 695009.

4 DISTRICT COLLECTOR,
COLLECTORATE, CHITTOOR, PATHNAMTHITTA - 689645, KERALA.

5 DISTRICT COLLECTOR,
COLLECTORATE, PALACE ROAD, CIVIL STATION WARD, ALAPPUZHA, KERALA - 688 001.

BY ADV GOVERNMENT PLEADER SHRI SUNILKUMAR KURIAKOSE

RESPONDENT/S:

1 MANOJKUMAR P.S.,
S/O.P.G.PARAMESWARA PANICKER, SENIOR CLERK, TALUK OFFICE,

ADOOR - 689693, PATHANAMTHITTA, RESIDENT OF NANDANAM, PAYYANNALLOOR P.O., NOORANADU (VIA), ALAPPUZHA, KERALA - 690564.

2 SUNIL BABY,
S/O.BABY S., SENIOR CLERK, COLLECTORATE, PATHANAMTHITTA, RESIDENT OF EDAYANAVILAYIL, PERINGANDADU P.O., ADOOR, PATHANAMTHITTA, KERALA - 691551.

3 M.K.SARALA,
D/O.A.K.RAMAN, SELECTION GRADE TYPIST, TALUK OFFICE, ADOOR PATHANAMTHITTA, RESIDENT OF JYOTHI VILASOM, THUVAYOOR SOUTH P.O., KADAMPANAD, PATHANAMTHITTA, KERALA - 691552.

4 RAJALEKSHMI AMMA M.,
SENIOR CLERK/SPECIAL VILLAGE OFFICER, TALUK OFFICE, MAVELIKKARA - 690 105, RESIDENT OF PUNNOOR HOUSE, THRIPPERINTHURA P.O., CHENNITHALA, MAVELIKKARA, ALAPPUZHA, KERALA-690105.

5 SANGEETHA SASIDHARAN,
W/O.RAJESH SASI S., SENIOR CLERK, TALUK OFFICE, MAVELIKKARA, RESIDENT OF SOWPARNIKA, VATHIKULARM, THEKKEKKARA P.O., MAVELIKKARA, ALAPPUZHA, KERALA - 690107.

6 SUMITHA RADHAKRISHNAN,
AGED 45 YEARS
SOUGHT TO BE IMPLEADED

7 ADDL R6: SARITHA S.,
AGED 42 YEARS, W/O THE LATE MANOJ, "NANDANAM", PAYYANALLOOR P.O., ALAPPUZHA DISTRICT, PIN-690504

8 ADDL R7: SREENANDA M.,
D/O THE LATE MANOJ KUMAR, AGED 19 YEARS, "NANDANAM", PAYYANALLOOR P.O., ALAPPUZHA DISTRICT, PIN-690 504

9 ADDL R8: SREENIDHI M.(MINOR)
D/O THE LATE MANOJ KUMAR, AGED 14 YEARS, , "NANDANAM", PAYYANALLOOR P.O., ALAPPUZHA DISTRICT, PIN-690 504, REPRESENTED BY MOTHER AND GUARDIAN SMT.SARITHA S. AGED 42 YEARS, W/O THE LATE MANOJ, "NANDANAM", PAYYANALLOOR P.O., ALAPPUZHA DISTRICT, PIN-690 504

10 ADDL R9: SEETHA PANICKER ,
AGED 70 YEARS, W/O P.G.PARAMESHWARA PANICKER, PUNTHALA, PAYYANALLOOR P.O., ALAPPUZHA DISTRICT, PIN-690504 ADDITIONAL R6 TO R9 ARE IMPLEADED AS PER ORDER DATED 23/7/24 IN IA 1/24

IN OP(KAT) 238/2019.

BY ADVS.
S.P.ARAVINDAKSHAN PILLAY
PRATHEESH.P
M.S.RADHAKRISHNAN NAIR
N.SANTHA
V.VARGHESE
PETER JOSE CHRISTO
S.A.ANAND
L.ANNAPOORNA
VISHNU V.K.
ABHIRAMI K. UDAY
K.N.REMYA
S.SEETHA

THIS OP KERALA ADMINISTRATIVE TRIBUNAL HAVING BEEN FINALLY HEARD ON 25.03.2025, ALONG WITH OP(KAT).252/2019, THE COURT ON 28.03.2025 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR.JUSTICE P. KRISHNA KUMAR

FRIDAY, THE 28TH DAY OF MARCH 2025 / 7TH CHAITHRA, 1947

OP(KAT) NO. 252 OF 2019

AGAINST THE ORDER DATED 27.07.2018 IN OA NO.2515 OF 2016 OF KERALA ADMINISTRATIVE TRIBUNAL, THIRUVANANTHAPURAM

PETITIONER/S:

1 STATE OF KERALA
REPRESENTED BY THE SECRETARY TO GOVERNMENT PERSONNEL AND ADMINISTRATIVE DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAURAM,KERALA-695 001

2 PRINCIPAL SECRETARY TO GOVERNMENT ,
REVENUE DEPARTMENT,GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM,KERALA-695 001

3 COMMISSIONER OF LAND REVENUE,
OFFICE OF THE COMMISSIONER OF LAND REVENUE ,PUBLIC OFFICE BUILDING, THIRUVANANTHAPURAM, KERALA-695 009

4 THE DISTRICT COLLECTOR,
THRISSUR DISTRICT, COLLECTORATE, THRISSUR-680003,KERALA

BY ADV GOVERNMENT PLEADER SHRI SUNILKUMAR KURIAKOSE

RESPONDENT/S:

1 SREELATHA M.D
W/O. MURALEEDHARAN PILLAI.G., NOW WORKING AS SELECTION GRADE TYPIST IN COLLECTORATE, THRISUR-680003,RESIDENT F MANOOR HOUSE, TB ROAD, PARAKODE P.O., ADOOR, PATHANAMTHITTA ,KERALA-691 554

2 PRASANNA.M.G.,
W/O. T.R.SETHUNATH, PRESENTLY WORKING AS LD TYPIST IN COLLECTORATE, THRISUR-680003, RESIDENT OF MANCHERY HOUSE, AYYANTHOLE, THRIUR-680003,KERALA

BY ADVS.
SRI.M.FATHAHUDEEN
SRI.JELSON J.EDAMPADAM

THIS OP KERALA ADMINISTRATIVE TRIBUNAL HAVING BEEN FINALLY HEARD ON 25.03.2025, ALONG WITH OP(KAT).238/2019, THE COURT ON 28.03.2025 DELIVERED THE FOLLOWING:

J U D G M E N T **'C.R.'**

Dated this the 28th day of March 2025

A.Muhamed Mustaque, J.

The issue in this matter concerns the seniority of those persons who were advised by the District Office of the Kerala Public Service Commission (PSC) to be appointed to vacancies at the Headquarters without obtaining their willingness and thereafter transferred to the district of their choice after such appointment.

2. The respondents were appointed as Lower Division Clerks in Headquarters vacancies of various departments. They were later transferred to the revenue department in the respective districts. The inter-departmental transfers of the respondents herein were between 1997 and 2014.

3. Under the first proviso to Rule 27(a) of the Kerala State and Subordinate Services Rules, 1958 (KS&SSR), the seniority of persons

on mutual, inter-unit, or inter-departmental transfer will be fixed based on the date on which such persons join a new unit or department. That means such a transfer will result in forfeiture of seniority.

4. A fourth proviso to Rule 27(a) of KS&SSR was inserted with effect from 26/09/1980. This proviso reads thus:

> "Provided also that the seniority of a person advised by the District Office of the Public Service Commission for appointment in the vacancy in the Headquarters, without obtaining his willingness and transferred after such appointment to the district of his choice without insisting on the time limit of five years, shall be determined with reference to the date of his original advice by the District Office of the Public Service Commission."

5. In a reported judgment of this Court in **Director of Industries v. Sreedharan [1996 (2) KLT 370]**, this Court held that this proviso would apply to inter-departmental transfers. Thereafter, a Note was added to the fourth proviso on 01/03/1997, with retrospective effect from 26/09/1980, the date on which the proviso came into existence, clarifying that the fourth proviso shall not apply to inter-departmental transfers. This was subjected to further challenge before this Court in **Thomas v. State of Kerala**

[2006 (3) KLT 60] wherein this Court held that the Note cannot have a retrospective effect but can have only a prospective effect w.e.f. 01/03/1997. That means, those employees of the nature of the respondents are not entitled to get the benefit of seniority from the original date of advice of the PSC.

6. Thereafter, the Government diluted the operation of the Note by various executive orders. Now, under the Government order dated 10/07/2014, the seniority can be retained from the date of advice of PSC.

7. The issue is in regard to the seniority of persons like the respondents who got inter-departmental transfers between 01/03/1997 and 10/07/2014. The Tribunal, after adverting to various precedents, was of the view that the Government, having decided to water down the application of the Note, cannot treat respondents differently for the benefit of seniority based on advice of the PSC.

8. We note that the Government had no consistent policy regarding the determination of the seniority of persons who obtained inter-departmental transfers. Some of the persons who joined after

the respondents will get the advantage of the Government orders. It is not a case where the Government had decided, as per its order dated 10/07/2014, that such seniority shall be restored only with effect from 10/07/2014. It is rather seen as a clarification, nullifying the purport of the Note itself. If the Note as such stands part of the fourth proviso, the Government thereafter could not have issued an order on 10/07/2024, conferring the benefit of seniority to the class of persons who have obtained inter-departmental transfers. It is to be noted that a similar class of Government employees who have received inter-departmental transfer before insertion of the Note to the fourth proviso were entitled to retain seniority based on advice of the PSC. Therefore, the Government order can be seen only as an intention to remove the effect of the Note as part of the fourth proviso to Rule 27(a) of KS&SSR.

9. We are aware of the fact that the Government cannot issue an executive order contrary to the statutory rules framed under Article 309 of the Constitution of India. Note to the fourth proviso of Section 27(a) of KS&SSR is part of the statutory rules. However, Note

embodies the principles related to seniority, reflecting the policy of the Government; nothing prevents the Government from not pursuing its policy in the larger public interest. Therefore, the Government order dated 10/07/2014 can only be seen as a decision by the Government not to give effect to the Note on inter-departmental transfer referred to in the fourth proviso.

10. We are also aligned to another situation as to the impact of the decision of the Government not to give effect to the Note.

Illustration:

If 'X' enters service in the year 2012, and 'Y' enters service in the year 2013 and 'X' is allowed to have an inter-departmental transfer before 10/07/2014, (in this illustration, on 10/05/2014); and 'Y' was allowed inter-departmental transfer after 10/07/2024, (in illustration as on 15/07/2024); 'Y' will become senior to 'X' in the same department by the change in policy after 10/07/2014. This is the legal problem we have to address.

11. The question then is whether the Government order dated 10/07/2014 is under-inclusive for not extending the benefit of

seniority to a class of employees who were transferred between the period of 01/03/1997 and 10/07/2014.

12. Normally, the Court cannot interfere with the policy of the Government unless such policy is manifestly arbitrary, meting out different treatment to the same class of persons. The norms and rules related to seniority reflect the policy of the Government. If the policy itself is discriminatory, the Court can very well interfere with such a policy to ensure inclusiveness of all such classes of employees against whom the policy is found to be arbitrary and discriminatory.

13. In **State of Gujarat v. Shri Ambica Mills Ltd. [(1974) 4 SCC 656]**, the Apex Court in paragraphs 54 and 55 has elucidated the principles of reasonable classification as follows:

"54. A reasonable classification is one which includes all who are similarly situated and none who are not. The question then is: what does the phrase "similarly situated" mean? The answer to the question is that we must look beyond the classification to the purpose of the law. A reasonable classification is one which includes all persons who are similarly situated with respect to the purpose of the law. The purpose of a law may be either the elimination of a public mischief or the achievement of some positive public good.

55. A classification is under-inclusive when all who are included in the class

are tainted with the mischief but there are others also tainted whom the classification does not include. In other words, a classification is bad as under-inclusive when a State benefits or burdens persons in a manner that furthers a legitimate purpose but does not confer the same benefit or place the same burden on others who are similarly situated. A classification is over-inclusive when it includes not only those who are similarly situated with respect to the purpose but others who are not so situated as well. In other words, this type of classification imposes a burden upon a wider range of individuals than are included in the class of those attended with mischief at which the law aims. Herod ordering the death of all male children born on a particular day because one of them would some day bring about his downfall employed such a classification."

14. The Apex Court in **State of T.N. v. National South Indian River Interlinking Agriculturist Assn. [(2021) 15 SCC 534]**, has held as follows:

"29. The determination of whether the classification is under-inclusive is closely related to the test that is undertaken by the Court while determining the relationship of the means to the end. This Court follows the two-pronged test to determine if there has been a violation of Article 14. The test requires the Court to determine if there is a *rational nexus* with the object sought to be achieved. P.N. Bhagwati, J. (as the learned Chief Justice then was) in *E.P. Royappa* v. *State of T.N.* [*E.P. Royappa* v. *State of T.N.*, (1974) 4 SCC 3 : 1974 SCC (L&S) 165] held that arbitrariness of State action is sufficient to constitute a violation of

Article 14. Thus, it came to be recognised that the equality doctrine as envisaged in the Constitution not only guarantees against comparative unreasonableness but also non-comparative unreasonableness. [*See* Tarunabh Khaitan, "Equality : Legislative Review under Article 14" in Sujit Choudhry, Madhav Khosla, Pratap Bhanu Mehta (Eds.), *The Oxford Handbook of the Indian Constitution* (Oxford University Press, 2016).] This Court in *Modern Dental College & Research Centre* v. *State of M.P.* [*Modern Dental College & Research Centre* v. *State of M.P.*, (2016) 7 SCC 353 : 7 SCEC 1], invoked the proportionality test while testing the validity of the statute and rules that sought to regulate admission, fees and provided reservations for postgraduate courses in private educational institutions. In *Subramanian Swamy* v. *Union of India* [*Subramanian Swamy* v. *Union of India*, (2016) 7 SCC 221 : (2016) 3 SCC (Cri) 1], the Court used the proportionality test to determine if the offence of criminal defamation prescribed under Sections 499 and 500IPC violates the freedom of speech and expression under Section 19(1)(*a*). In *K.S. Puttaswamy (Privacy-9J.)* v. *Union of India* [*K.S. Puttaswamy (Privacy-9J.)* v. *Union of India*, (2017) 10 SCC 1], a nine-Judge Bench of this Court held that the right to privacy is a fundamental right. The proportionality standard was used in the context of determining the limits that could be imposed on the right to privacy. The Constitution Bench then dealt with the proportionality test in *K.S. Puttaswamy (Aadhaar-5J.)* v. *Union of India* [*K.S. Puttaswamy (Aadhaar-5J.)* v. *Union of India*, (2019) 1 SCC 1], to determine if the Aadhar scheme violated the right to privacy of an individual. Our Courts have used the proportionality standard to determine non-classificatory arbitrariness, and have used the twin test to determine if the classification is arbitrary."

15. The provided illustration demonstrates how under-inclusiveness leads to arbitrariness by excluding employees of the same class who received inter-departmental transfers before

10/07/2014. The determination of seniority norms is an aspect of service conditions, and the Government has the authority to establish such norms at different times, provided they align with the intended objectives. However, in doing so, the Government must ensure that the application of these norms to serving employees does not result in discrimination. Norms cannot be structured in a way that grants an unfair advantage to some based on fortuitous circumstances. It is evident that the Government did not exercise due diligence when issuing the order dated 10/07/2014. While the Government has the discretion to rationalize its policies based on various factors, in this case, it appears to be a mere decision not to implement the Note. Under such circumstances, individuals like the respondents should not suffer adverse consequences due to mechanically made decisions that lack proper consideration.

16. There may be a situation that if the respondents are allowed to restore seniority from the date of advice of PSC, it could affect the seniority of others who are not before us. We are told that many of the respondents have retired from the service. We do not

want to upset the findings of the Tribunal, as the Government can very well refix/restore their seniority, at least notionally. With liberty as above, the original petitions are dismissed.

Sd/- **A.MUHAMED MUSTAQUE, JUDGE**

Sd/- **P. KRISHNA KUMAR, JUDGE**

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APPENDIX OF OP(KAT) 252/2019

PETITIONER EXHIBITS

Exhibit P1(A15)	**TRUE COPY OF GO(P) NO.5/2010/P & ARD DATED 04.03.2010.**
Exhibit P1(A13)	**TRUE COPY OF THE REPRESENTATION OF THE 1ST APPLICANT DATED 28.09.2016.**
Exhibit P1(A14)	**TRUE COPY OF THE LETTER NO.18366/ADV.C3/14/P&ARD DATED 17.10.2014.**
Exhibit P1(A12)	**TRUE COPY OF THE REJECTION LETTER NO.LRT5-43214/14 DATED 29.02.2016.**
Exhibit P1(A11)	**TRUE COPY OF THE REPRESENTATION OF THE 2ND APPLICANT DATED 04.01.2016.**
Exhibit P1 (A10)	**TRUE COPY OF GO(P) NO.38/2014/P & ARD DATED 14.11.2014.**
Exhibit P1(A9)	**TRUE COPY OF GO(P) NO.20/2014/P& ARD DATED 10.07.2014.**
Exhibit P1(A8)	**TRUE COPY OF GO (P) NO.05/2013/P & ARD DATED 06.02.2013.**
Exhibit P1(A7)	**TRUE COPY OF JUDGMENT DATED 08.06.2008 UN OP NO.4034/2003.**
Exhibit P1(A6)	**TRUE COPY OF THE G.O. (RT) NO.290/2014/RD DATED 13.01.2014.**
Exhibit P1 (A5)	**TRUE COPY OF ORDER NO.EA2/2156/2008/DH DATED 18.10.2012.**
Exhibit P1(A4)	**TRUE COPY OF ADVICE MEMO NO.R1(4)1125/09 (1) DATED 26.09.2012.**
Exhibit P1 (A3)	**TRUE COPY OF THE PROCEEDINGS NO.S5/23/03 DATED 13.09.2004.**
EXHIBIT P1 (A2)	**TRUE COPY OF THE PROCEEDIINGS NO.S5.23/03 DATED 02.09.2004.**

Exhibit P1 (A1)	**TRUE COPY OF ADVICE MEMO NO.PTA II (4) 2020/97 DATED 02.08.2003.**

RESPONDENT EXHIBITS

Exhibit R1(a)	**TRUE COPY OF THE G.O RT. NO. 130/2020/F&WLD DATED 04.06.2020**
Exhibit R1(b)	**TRUE COPY OF THE G.O (RT.) NO. 649/2024/HOME DATED 02.03.2024**
Exhibit R1(c)	**TRUE COPY OF THE CIRCULAR NO.C.3/100/2024/P& A.R. D DATED 24.09.2024**

PETITIONER EXHIBITS

EXHIBIT P5	**TRUE COPY OF THE COMMON ORDER DATED 27.07.2018 IN OA NO.2525/2016 OF THE KERALA ADMINISITRATIVE TRIBUNAL**
EXHIBIT P4	**TRUE COPY OF THE REPLY STATEMENT DATED 25.01.2018 FILED ON BEHALF OF THE 3RD RESPONDENT**
EXHIBIT P3	**TRUE COPY OF THE REPLY STATEMENT DATED 12.06.2018 FILED ON BEHALF OF THE 2ND RESPONDENT**
EXHIBIT P2	**TRUE COPY OF THE REPLY STATEMENT DATED 03.01.2018 FILED ON BEHALF OF THE FIRST RESPONDENT**
EXHIBIT P1	**TRUE COPY OF THE ORIGINAL APPLICATION ALONG WITH ANNEXURES,**

APPENDIX OF OP(KAT) 238/2019

PETITIONER EXHIBITS

EXHIBIT P1	**TRUE COPY OF THE ORIGINAL APPLICATION ALONG WITH ANNEXURES AND MISCELLANEOUS APPLICATION TO JOIN TOGETHER.**
EXHIBIT P1(A1)	**TRUE COPY OF ADVICE MEMO NO.PTA II(4)1799/96 DATED 01/04/2002.**
EXHIBIT PA1(A2)	**TRUE COPY OF APPOINTMENT ORDER NO.E.2586/2001/CE DATED 06/04/2002.**
EXHIBIT P1(A3)	**TRUE COPY OF PROCEEDINGS NO.15203/04 DATED 02/08/2004.**
EXHIBIT P1(A4)	**TRUE COPY OF PROCEEDINGS NO.S5-12/2004 DATED 12/08/2004.**
EXHIBIT P1(A5)	**TRUE COPY OF PROCEEDINGS NO.PTA 11(4)831/03 DATED 06/10/2004.**
EXHIBIT P1(A6)	**TRUE COPY OF ORDER NO.P-1836/04 DATED 18/10/2014.**
EXHIBIT P1(A7)	**TRUE COPY OF PROCEEDINGS NO.NR E3.45833/2004(1) DATED 13/11/2006.**
EXHIBIT P1(A8)	**TRUE COPY OF PROCEEDINGS NO.S5-192/05 DATED 24/11/2006.**
EXHIBIT P1(A9)	**TRUE COPY OF ADVICE MEMO NO.PTA II(D)2020/97 DATED 07/06/2001.**
EXHIBIT P1(A10)	**TRUE COPY OF APPOINTMENT ORDER NO.HR2 1668/2001 DATED 25/06/2001.**
EXHIBIT P1(A11)	**TRUE COPY OF RELIEVING ORDER NO.HRJ-1/145/04 DATED 20/01/2004.**
EXHIBIT P1(A12)	**TRUE COPY OF POSTING ORDER NO.S5-13/2004 DATED 28/01/2004.**
EXHIBIT P1(A13)	**TRUE COPY OF ADVICE MEMO NO.AR(1) 2846/96 DATED 23/10/2003.**

EXHIBIT P1(A14)	**TRUE COPY OF ORDER NO.E.2267/03/CE DATED 03/11/2003.**
EXHIBIT P1(A15)	**TRUE COPY OF PROCEEDINGS NO.LR E3-34187/2004 DATED 24/12/2004.**
EXHIBIT P1(A16)	**TRUE COPY OF PROCEEDINGS NO.A3-600/05 DATED 18/01/2005.**
EXHIBIT P1(A17)	**TRUE COPY OF ADVICE MEMO NO.ARM439/03 DATED 20/02/2014.**
EXHIBIT P1(A18)	**TRUE COPY OF ORDER NO.E6-8533/02 DATED 03/03/2014.**
EXHIBIT P1(A19)	**TRUE COPY OF PROCEEDINGS NO.E3.33816/04 DATED 18/08/2004.**
EXHIBIT P1(A20)	**TRUE COPY OF PROCEEDINGS NO.A3.600/04 DATED 25/08/2004.**
EXHIBIT P1(A21)	**TRUE COPY OF THE JUDGMENT IN OP NO.4034/2003.**
EXHIBIT P1(A22)	**TRUE COPY OF THE ORDER DATED 19/11/2012 IN T.A.NO.4577/2012.**
EXHIBIT P1(A23)	**TRUE COPY OF GO(P) NO.05/2013/P&ARD DATED 06/02/2013.**
EXHIBIT P1(A24)	**TRUE COPY OF GO(P) NO.20/2014/P&ARD DATED 10/07/2014.**
EXHIBIT P1(A25)	**TRUE COPY OF THE LETTER NO.18366/ADV.C3/14/P&ARD DATED 17/10/2014.**
EXHIBIT P1(A26)	**TRUE COPY OF THE ORDER GO(P) NO.38/2014/P&ARD DATED 14/11/2014.**
EXHIBIT P1(A27)	**TRUE COPY OF THE ORDER GO(P) NO.5/2010/P&ARD DATED 04/03/2010 MA FOR JOIN TOGETHER.**
EXHIBIT P2	**TRUE COPY OF THE REPLY STATEMENT FILED ON BEHALF OF THE 1ST RESPONDENT.**
EXHIBIT P3	**TRUE COPY OF THE REPLY STATEMENT FILED BY THE 2ND RESPONDENT.**

EXHIBIT P4	**TRUE COPY OF THE REPLY STATEMENT FILED BY THE 3RD RESPONDENT ALONG WITH ANNEXURE R3(A).**
EXHIBIT P4(R3A)	**TRUE COPY OF THE LETTER NO.5526/T3/2015/REVENUE DATED 04/03/2015.**
EXHIBIT P5	**TRUE COPY OF THE COMMON ORDER DATED 27/07/2018 IN OA NO.1281/2015 OF THE KERALA ADMINITRATIVE TRIBUNAL.**