2025:KER:27705

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE V.G.ARUN

MONDAY, THE 17TH DAY OF MARCH 2025 / 26TH PHALGUNA, 1946

CRL.MC NO. 1003 OF 2023

CRIME NO.RC 0342023E0002/2023 OF CBCID, THIRUVANANTHAPURAM,

Thiruvananthapuram

PETITIONERS:

1 **RAJAN KOYOTH VEETTIL SIDHARTH,**
AGED 32 YEARS
S/O. K.V. RAJAN,LIEUTENANT COMMANDER, NAVAL PAY OFFICE, MUMBAI,INDIAN NAVAL ACADAMY, EZHIMALA, KANNUR, PIN - 670310

2 **NISHANT SINGH POSWAL,**
AGED 32 YEARS
S/O. LATE KANWAR PAL VERMA,LIEUTENANT COMMANDER,NAVAL PAY OFFICE, MUMBAI,INDIAN NAVAL ACADAMY, EZHIMALA, KANNUR, PIN - 670310

3 **SUMIT SINGH,**
AGED 31 YEARS
S/O. NAIB SINGH,LIEUTENANT COMMANDER,NAVAL PAY OFFICE, MUMBAI,INDIAN NAVAL ACADAMY, EZHIMALA, KANNUR, PIN - 670310

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4 ROSHAN KUMAR SINGH,
AGED 32 YEARS
S/O. BINOD KUMAR SINGH,LIEUTENANT COMMANDER,NAVAL PAY OFFICE, MUMBAI,INDIAN NAVAL ACADAMY, EZHIMALA, KANNUR, PIN - 670310

5 . RAJKUMAR SHARMA,
AGED 31 YEARS
S/O. PARSHOTAM DAS,LIEUTENANT COMMANDER,NAVAL PAY OFFICE, MUMBAI,INDIAN NAVAL ACADAMY, EZHIMALA, KANNUR, PIN - 670310

6 PAWAN SINGH RATHORE,
AGED 30 YEARS
S/O. DARWAN SINGH RATHOUR,LIEUTENANT COMMANDER,NAVAL PAY OFFICE, MUMBAI,INDIAN NAVAL ACADAMY, EZHIMALA, KANNUR, PIN - 670310

7 MADATHIL VALAPPIL RAHUL RAMAN,
AGED 32 YEARS
SON OF M.V. KUNHI RAMAN,LIEUTENANT COMMANDER,NAVAL PAY OFFICE, MUMBAI,INDIAN NAVAL ACADAMY, EZHIMALA, KANNUR, PIN - 670310

BY ADVS.
K.P.SANTHI
M.C.BINDUMOL
TARA PREM

2025:KER:27705

RESPONDENTS:

1 STATE OF KERALA,
REPRESENTED BY THE PUBLIC PROSECUTOR, HIGH COURT OF KERALA, ERNAKULAM., PIN - 682031

2 JOINT COMMISSIONER OF INCOME TAX (HQ),(TECH OFFICE OF PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,KERALA, 2ND FLOOR, C.R. BUILDING, I.S.PRESS ROAD, KOCHI, PIN - 682018

3 CENTRAL BUREU OF INVESTIGATION,
SPECIAL CRIME BRANCH, THIRUVANANTHAPURAM, PIN - 695024

BY ADV SREELAL N.WARRIER, SPL.PUBLIC PROSECUTOR, CENTRAL BUREAU OF INVESTIGATION (CBI)

OTHER PRESENT:

SRI. M.C. ASHI, PP. SRI. SREELAL. N. WARRIER SPL. PP FOR CBI.
SRI. JOSE JOSEPH SC, FOR INCOME TAX DEPARTMENT.

THIS CRIMINAL MISC. CASE HAVING BEEN FINALLY HEARD ON 13.03.2025, ALONG WITH Crl.MC.67/2025, 2003/2023 AND CONNECTED CASES, THE COURT ON 17.03.2025 PASSED THE FOLLOWING:

2025:KER:27705

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE V.G.ARUN

MONDAY, THE 17TH DAY OF MARCH 2025 / 26TH PHALGUNA, 1946

CRL.MC NO. 67 OF 2025

CRIME NO.RC 0342023E0002/2023 OF CENTRAL BUREAU OF INVESTIGATION, THIRUVANANTHAPURAM, Thiruvananthapuram

AGAINST THE ORDER/JUDGMENT DATED IN CC NO.123 OF 2024 OF CHIEF JUDICIAL MAGISTRATE, ERNAKULAM

PETITIONERS:

1 **CHANDRAN GANAPATHIYADAN,**
AGED 59 YEARS
S/O. KUNJIRAMAN, KALATHIL HOUSE, KARA PERAVOOR P.O., KEEZHALLUR,THALASSERY, KANNUR, PIN - 670702

2 **VINOD KUMAR K.,**
AGED 48 YEARS
S/O. BAMBU B, KIZHAKKEKKARA HOUSE, BERIAM, KARADKA, KASARAGOD, PIN - 671542

2025:KER:27705

BY ADVS.
SHABU SREEDHARAN
JAYACHANDRAN NAIR G.
ARCHANA U.
REENU S. BABU
RATHEESH.V.R.
LEKSHMI J.
BIJU JACOB B.O.
KARISHMA JOHN

RESPONDENTS:

1 **UNION OF INDIA,**
REPRESENTED BY THE ASST. SOLICITOR GENERAL,
OFFICE OF THE ASST. SOLICITOR GENERAL, HIGH COURT OF KERALA, ERNAKULAM, PIN - 682031

2 **CENTRAL BUREAU OF INVESTIGATION,**
REPRESENTED BY ITS DEPUTY SUPERINTENDENT OF POLICE, CBI, SCB, TC 1757/5, "CBI OCR COMPLEX", MUTTATHARA, VALLAKADAVU P.O., THIRUVANANTHAPURAM, PIN - 695008

THIS CRIMINAL MISC. CASE HAVING BEEN FINALLY HEARD ON 13.03.2025, ALONG WITH Crl.MC.1003/2023 AND CONNECTED CASES, THE COURT ON 17.03.2025 PASSED THE FOLLOWING:

2025:KER:27705

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE V.G.ARUN

MONDAY, THE 17TH DAY OF MARCH 2025 / 26TH PHALGUNA, 1946

CRL.MC NO. 2003 OF 2023

CRIME NO.RC 0342023E0002/2023 OF CENTRAL BUREAU OF INVESTIGATION, THIRUVANANTHAPURAM, Thiruvananthapuram

PETITIONER:

AKSHAY KISHOR SALI
AGED 32 YEARS
S/O K.V.RAJAN, LIEUTENANT COMMANDER, NAVAL PAY OFFICE, MUMBAI, INDIAN NAVAL ACADAMY, EZHIMALA,KANNUR, PIN - 670310

BY ADVS.
K.P.SANTHI
TARA PREM

2025:KER:27705

RESPONDENTS:

1 STATE OF KERALA
REPRESENTED BY THE PUBLIC PROCECUTOR, HIGH COURT OF KERALA, ERNAKULAM, PIN - 682031

2 JOINT COMMISSIONER OF INCOME TAX(HQ)
(TECH), OFFICE OF PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, KERALA, 2ND FLOOR, C.R.BUILDING, I.S.PRESS ROAD, KOCHI, PIN - 682018

3 CENTRAL BUREAU OF INVESTIGATION
SPECIAL CRIME BRANCH, THIRUVANANTHAPURAM, REPRESENTED BY THE SUPRENTENDENT OF POLICE, PIN - 695024

BY ADV Sreelal Warriar

THIS CRIMINAL MISC. CASE HAVING BEEN FINALLY HEARD ON 13.03.2025, ALONG WITH Crl.MC.1003/2023 AND CONNECTED CASES, THE COURT ON 17.03.2025 PASSED THE FOLLOWING:

2025:KER:27705

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE V.G.ARUN

MONDAY, THE 17TH DAY OF MARCH 2025 / 26TH PHALGUNA, 1946

CRL.MC NO. 10877 OF 2024

CRIME NO.36/2007 OF CRIME BRANCH, MALAPPURAM, Malappuram

AGAINST THE ORDER/JUDGMENT DATED IN CC NO.194 OF 2024 OF CHIEF JUDICIAL MAGISTRATE ,MANJERI

PETITIONERS:

1 GOLDEN FOREX PVT.LTD @ GOLDEN FOREX CENTER LTD@ GOLDENFOREX AND FINANCE SERVICES,
ZEENATH PLAZA, EZHUR ROAD, THIRUR, MALAPPURAM
(REPRESENTED BY NASIM P.K, MANAGING DIRECTOR),
PIN - 676101

2 NASIM P.K,
AGED 48 YEARS
S/O. HAMZA HAJI,PANNIKANDATHIL HOUSE, ANNARA,
THIRUR, MALAPPURAM, PIN - 676101

3 ZEENATH,
AGED 68 YEARS
W/O. HAMZA HAJI, PANNIKANDATHIL HOUSE, ANNARA,
THIRUR, MALAPPURAM, PIN - 676101

2025:KER:27705

BY ADVS.
R.ANIL
B.RAMAN PILLAI (SR.)
SUJESH MENON V.B.
THOMAS SABU VADAKEKUT
MAHESH BHANU S.
RESSIL LONAN
JOEL GEORGE KAMPIYIL
ANANTH KRISHNA K.S.

RESPONDENT:

1 **STATE OF KERALA,**
REPRESENTED BY PUBLIC PROSECUTOR,HIGH COURT OF KERALA, PIN - 682031

2 **MOIDEEN (SOUGHT TO BE IMPLEADED)**
S/O. BEERAN, EZHOOR, THIROOR, (SOUGHT TO BE IMPLEADED)

THIS CRIMINAL MISC. CASE HAVINGHAVING BEEN FINALLY HEARD ON 13.03.2025, ALONG WITH Crl.MC.1003/2023 AND CONNECTED CASES, THE COURT ON 17.03.2025 PASSED THE FOLLOWING:

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V.G.ARUN, J

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Crl.M.C.Nos.1003 & 2003 of 2023,
10887 of 2024 & 67 of 2025

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Dated this the 17th day of March, 2025

ORDER

Petitioners are some of the accused in Crime No.RC0342023E0002 registered by the CBI/SCB/ Thiruvananthapuram for offences punishable under Sections 120B read with 420 of IPC and Section 276C of the Income Tax Act. The crime was registered on the basis of a letter received from the Principal Chief Commissioner of Income Tax, Kochi alleging that many salaried assessees in Ward-3 Kannur had received huge refund of income tax, by claiming bogus deductions under Sections 80DDB, 80E, 80EE, 80GG, 80GGC etc.

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2. These Crl.M.Cs are filed seeking to get the FIR and further proceedings against the petitioners quashed on various grounds.

3. Heard, Advs.K.P.Santhi and Shabu Sreedharan for the petitioners, Adv.Jose Joseph for the Income Tax Department and Adv.Sreelal N Warrier for the Central Bureau of Investigation.

4. Learned counsel for the petitioners contended that in the communication issued by the Principal Chief Commissioner of Income Tax, which led to registration of the crimes, the allegations were raised against agents who had indulged in malpractices while submitting returns on behalf of the assessees. Assessees like the petitioners are completely dependent on the agents for filing income tax returns. The prosecution does not have a case that the bogus claims were raised at the instance of the petitioners. According to the counsel, the Income Tax Department had treated the claim for refund as a mistake and notices were issued under Sections

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148, 154, 155 etc. of the Income Tax Act. On receipt of the notices, mistakes were rectified and the ineligible refund, remitted back. This shows that the petitioners had no intention to cheat. Moreover, the petitioners cannot be prosecuted for the offence under Section 276C of the Income Tax Act without previous administrative approval of the Collegium of two CCIT/DGIT rank officers, as evident from Annexure XIX circular produced in Crl.M.C.No.1003 of 2023.

5. Learned Standing Counsel for the Income Tax Department made the following submissions;

From 2014-2015 onwards, many of the assessees in Ward 3, Kannur had raised bogus claims for refund by under-reporting their salary and making ineligible deductions. Filing of return of income is the responsibility of individual tax payers even if it is prepared with the help of an agent. Electronic verification of the return of income has to be done by the tax payer himself, either through Aadhar OTP or net banking. The

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returns are processed by the Central Processing Centre without any manual intervention. Therefore, the escaped assessment was noticed only during subsequent verification. Immediately, notices were sent to the petitioners and other assessees. The reply received from the petitioners being unsatisfactory, penalty was imposed on them. Refund of the excess amount claimed and payment of penalty will not absolve the petitioners from criminal liability, as they had committed cheating by filing false returns with intention to deceive the department. The contention based on Annexure XIX circular cannot also be countenanced, since the Department has not initiated prosecution under Section 276C. Instead, the CBI is conducting investigation based on the information given from the Department.

6. Learned Standing Counsel for the CBI submitted that, crime was registered against 31 persons, including the petitioners, based on a complaint received from the Income Tax

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Department. During investigation, sufficient incriminating evidence to prove the commission of the offence of cheating was obtained. Hence, charge sheet was filed against the petitioners and others for the offence of cheating under Section 420 of the Indian Penal Code. The intention to commit the offence will continue to exist even if the loss caused to the Government is compensated by repaying the ineligible refund received. Investigation had revealed that some of the accused had claimed exemption towards housing loan interest, whilst others had claimed unmerited deductions under Sections 80DDB, 80E, 80EE, 80GG,80GGC etc. of the Income Tax Act. On receipt of complaint from the Income Tax Department, the documents were verified meticulously and information was gathered from officers at various levels and opportunity was given to the petitioners to prove their innocence. The petitioners were not able to produce any document to substantiate their claim for refund.

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7. The contention that false claims were raised by the agents and not the petitioners is liable to be rejected outright as the responsibility of filing proper returns is that of the assessee and not the agent. The petitioners themselves are the beneficiaries of such false claims and the agents are paid only a small percentage of the refunded amount. The argument that prosecution under Section 276C can be initiated only with the permission of the Collegium has no relevance, since the crime against the petitioners was investigated by the CBI. Pertinently, in the charge sheet filed by the CBI, only the offence punishable under Section 420 of IPC read with 120-B IPC, is incorporated. The submission that the Income Tax Department had treated the claim for refund as a mistake and issued notices to the petitioners, and the petitioners repaid the amount with penalty, is of no avail, as submission of false returns and acceptance of ineligible refunds are the crucial factors. Going by the scheme of the Income Tax Act, proceedings for

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realisation of escaped assessment, imposition of penalty and prosecution for filing false returns are entirely different aspects and realisation of escaped assessment or imposition of penalty will not absolve a person from prosecution. For the reasons aforementioned, the prayer for quashing the proceedings is liable to be rejected. Needless to say, it will still be open for the petitioners to move the trial court for discharge.

The Crl.M.Cs are hence dismissed leaving it for the trial court to pass appropriate orders if applications for discharge are filed by the petitioners.

sd/-

V.G.ARUN, JUDGE

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APPENDIX OF CRL.MC 67/2025

PETITIONER ANNEXURES

Annexure-1	**THE TRUE COPY OF THE LETTER FORWARDED BY THE PRINCIPAL COMMISSIONER OF INCOME TAX, KOZHIKODE TO THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, KOCHI DATED 4.2.2020**
Annexure-2	**THE TRUE COPY OF THE LETTER FORWARDED BY THE JOINT COMMISSIONER OF INCOME TAX, OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, KOCHI TO THE RESPONDENT CBI DATED 11.3.2020**
Annexure-3	**THE TRUE COPY OF THE FIR IN RC 0342023E0002 OF CBI/SCB/THIRUVANANTHAPURAM DATED 17.1.2023**
Annexure-4	**THE TRUE COPY OF FORM NO. 16 SUBMITTED BY THE 1ST PETITIONER FOR THE ASSESSMENT YEAR 2017 – 2018 DATED 1.4.2017**
Annexure-5	**THE TRUE COPY OF THE TAX PAYER COUNTERFOILS DATED 27.11.2021**
Annexure-6	**THE TRUE COPY OF FORM NO. 16 SUBMITTED BY THE 1ST PETITIONER FOR THE ASSESSMENT YEAR 2018 – 2019 DATED 1.4.2018**

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Annexure-7	**THE TRUE COPY OF FORM NO. 16 SUBMITTED BY THE 1ST PETITIONER FOR THE ASSESSMENT YEAR 2019 – 2020**
Annexure-8	**THE TRUE COPIES OF THE COMPUTERIZED RECEIPTS OF SBI, KANNUR DATED 3.2.2023 ISSUED TO THE 1ST PETITIONER**
Annexure-9	**THE TRUE COPY OF FORM NO. 16 SUBMITTED BY THE 2ND PETITIONER FOR THE ASSESSMENT YEAR 2018 – 2019 DATED 1.4.2018**
Annexure-10	**THE TRUE COPY OF FORM NO. 16 SUBMITTED BY THE 2ND PETITIONER FOR THE ASSESSMENT YEAR 2019 – 2020 DATED 1.4.2019**
Annexure-11	**THE TRUE COPIES OF THE COMPUTERIZED RECEIPTS OF SBI, KANNUR DATED 3.2.2023 ISSUED TO THE 2ND PETITIONER**
Annexure-12	**THE TRUE COPY OF THE INTERIM ORDER OF THIS HON'BLE COURT IN CRL MC NO. 1661/2023 DATED 26.9.2023**
Annexure-13	**THE TRUE COPY OF THE ORDER OF THIS HON'BLE COURT IN CRL MC NO. 1661/2023 DATED 9.10.2024.**
Annexure-14	**THE CERTIFIED COPY OF THE CHARGE SHEET FILED BY THE RESPONDENT CBI IN RC 0342023E002 OF CBI/SCB/THIRUVANANTHAPURAM BEFORE THE CJM COURT, ERNAKULAM DATED 29.6.2024**

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APPENDIX OF CRL.MC 2003/2023

PETITIONER ANNEXURES

Annexure I	**TRUE COPY OF THE FIR NO. RC 0342023E0002 DATED 17-1-2023**
Annexure II	**TRUE COPY OF THE CIRCULAR DATED 9-9-2019**
Annexure III	**TRUE COPY OF THE LETTER DATED 4-2-2020 OF THE PRINCIPAL COMMISSIONER OF INCOME TAX, KOZHIKODE**
Annexure IV	**TRUE COPY OF THE COMPLAINANT DATED 11-3-2020 OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX**

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APPENDIX OF CRL.MC 10877/2024

PETITIONER ANNEXURES

Annexure 1	**THE CERTIFIED COPY OF THE FIR NO. 348/2006 OF THIRUR POLICE STATION**
Annexure 2	**THE CERTIFIED COPY OF THE FINAL REPORT IN CRIME NO. 348 OF 2006 OF THIRUR POLICE STATION, WHICH IS RE-REGISTERED AS CRIME NO.36/CB/MPM/2007 OF CRIME BRANCH , MALAPPURAM AND PENDING AS C.C. NO. 194 OF 2024 BEFORE THE HON'BLE COURT OF THE CHIEF JUDICIAL MAGISTRATE, MANJERI**
Annexure 3	**TRUE COPY OF THE MEDICAL CERTIFICATE DATED 18-9-2024 ISSUED FROM LOURDE HOSPITAL**
Annexure 4	**A TRUE COPY OF THE DISCHARGE SUMMARY DATED 20-2-2023 AFTER ADMITTED ON 16-2-2024**

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APPENDIX OF CRL.MC 1003/2023

PETITIONER ANNEXURES

Annexure I	**TRUE COPY OF FIR NO. RC 0342023E0002 DATED 17-1-2023 OF THE CHIEF JUDICIAL MAGISTRATE COURT, ERNAKULAM**
Annexure II	**TRUE COPY OF THE NOTICE UNDER SECTION 148 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2016-2017 DATED 10-5-2019**
Annexure II(a)	**TRUE COPY OF THE NOTICE UNDER SECTION 148 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2014-2015 DATED 30-3-2021**
Annexure II(b)	**TRUE COPY OF THE NOTICE UNDER SECTION 156 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2014-2015 DATED 12-3-2022**
Annexure III	**). TRUE COPY OF THE COUNTERFOIL DATED 22-4-2021 FOR THE ASSESSMENT YEAR 2017-2018**
Annexure III(a)	**TRUE COPY OF THE COUNTERFOIL DATED 24-2-2022 FOR THE ASSESSMENT YEAR 2014-2015**
Annexure III(b)	**TRUE COPY OF THE COUNTERFOIL DATED 12-4-2022 FOR THE ASSESSMENT YEAR 2014-2015**

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Annexure IV	**TRUE COPY OF THE NOTICE UNDER SECTION 148 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2017-2018 DATED 30-3-2021**
Annexure IV(a)	**TRUE COPY OF THE NOTICE UNDER SECTION 156 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2017-2018 DATED 26-3-2022**
Annexure IV(b)	**TRUE COPY OF THE NOTICE UNDER SECTION 156 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2017-2018 DATED 21-9-2022**
Annexure V	**TRUE COPY OF THE COUNTERFOIL DATED 15-4-2022 FOR THE ASSESSMENT YEAR 2017-2018**
Annexure V(a)	**TRUE COPY OF THE COUNTERFOIL DATED 20-10-2022 FOR THE ASSESSMENT YEAR 2017-2018**
Annexure VI	**TRUE COPY OF THE ORDER DATED 19-12-2022 OF THE 2ND RESPONDENT**
Annexure VII	**TRUE COPY OF THE NOTICE UNDER SECTION 148 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2015-2016 DATED 30-3-2021**
Annexure VII(a)	**TRUE COPY OF THE NOTICE UNDER SECTION 148 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2016-2017 DATED 30-3-2021**

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Annexure VII(b)	**). TRUE COPY OF THE NOTICE UNDER SECTION 148 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2017-2018 DATED 30-3-2021**
Annexure VII(c)	**TRUE COPY OF THE NOTICE UNDER SECTION 156 OF THE INCOME TAX ACT DATED 24-3-2022**
Annexure VIII	**TRUE COPY OF THE COUNTERFOIL DATED 23-4-2022 FOR THE ASSESSMENT YEAR 2017-2018**
Annexure VIII(a)	**TRUE COPY OF THE COUNTERFOIL DATED 23-4-2022 FOR THE ASSESSMENT YEAR 2016-2017**
Annexure VIII(b)	**TRUE COPY OF THE COUNTERFOIL DATED 23-4-2022 FOR THE ASSESSMENT YEAR 2015-2016**
Annexure VIII(c)	**TRUE COPY OF THE COUNTERFOIL DATED 25-10-2022 FOR THE ASSESSMENT YEAR 2017-2018**
Annexure VIII(d)	**). TRUE COPY OF THE COUNTERFOIL DATED 25-10-2022 FOR THE ASSESSMENT YEAR 2016-2017**
Annexure VIII(e)	**TRUE COPY OF THE COUNTERFOIL DATED 25-10-2022 FOR THE ASSESSMENT YEAR 2015-2016**

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Annexure VIII(f)	**TRUE COPY OF THE COUNTERFOIL DATED 24-11-2022 FOR THE ASSESSMENT YEAR 2016-2017**
Annexure VIII(g)	**TRUE COPY OF THE COUNTERFOIL DATED 24-11-2022 FOR THE ASSESSMENT YEAR 2015-2016**
Annexure VIII(h)	**TRUE COPY OF THE COUNTERFOIL DATED 24-11-2022 FOR THE ASSESSMENT YEAR 2017-2018**
Annexure VIII(i)	**TRUE COPY OF THE COUNTERFOIL DATED 19-12-2022 FOR THE ASSESSMENT YEAR 2015-2016**
Annexure VIII(j)	**TRUE COPY OF THE COUNTERFOIL DATED 19-12-2022 FOR THE ASSESSMENT YEAR 2017-2018**
Annexure VIII(k)	**TRUE COPY OF THE COUNTERFOIL DATED 19-12-2022 FOR THE ASSESSMENT YEAR 2016-2017**
Annexure IX	**. TRUE COPY OF THE NOTICE UNDER SECTION 148 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2015-2016 DATED 30-3-2021**
Annexure IX(a)	**TRUE COPY OF THE NOTICE UNDER SECTION 148 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2016-2017 DATED 30-3-2021**

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Annexure IX(b)	**TRUE COPY OF THE NOTICE UNDER SECTION 148 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2017-2018 DATED 30-3-2021**
Annexure X	**). TRUE COPY OF THE COUNTERFOIL DATED 22-4-2022 FOR THE ASSESSMENT YEAR 2016-2017**
Annexure X(a)	**TRUE COPY OF THE COUNTERFOIL DATED 22-4-2022 FOR THE ASSESSMENT YEAR 2015-2016**
Annexure X(b)	**TRUE COPY OF THE COUNTERFOIL DATED 24-4-2022 FOR THE ASSESSMENT YEAR 2017-2018**
Annexure XI	**TRUE COPY OF THE NOTICE UNDER SECTION 156 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2016-2017 DATED 14-2-2022**
Annexure XI(a)	**TRUE COPY OF THE NOTICE UNDER SECTION 156 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2016-2017 DATED 25-8-2022**
Annexure XI(b)	**TRUE COPY OF THE NOTICE UNDER SECTION 156 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2017-2018 DATED 14-2-2022**

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Annexure XI(c)	**TRUE COPY OF THE NOTICE UNDER SECTION 156 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2017-2018 DATED 25-8-2022**
Annexure XII	**TRUE COPY OF THE COUNTERFOIL DATED 25-6-2022 FOR THE ASSESSMENT YEAR 2017-2018**
Annexure XII(a)	**TRUE COPY OF THE COUNTERFOIL DATED 15-6-2022 FOR THE ASSESSMENT YEAR 2016-2017**
Annexure XII(b)	**TRUE COPY OF THE COUNTERFOIL DATED 12-10-2022 FOR THE ASSESSMENT YEAR 2016-2017**
Annexure XII(c)	**TRUE COPY OF THE COUNTERFOIL DATED 12-10-2022 FOR THE ASSESSMENT YEAR 2017-2018**
Annexure XIII	**TRUE COPY OF THE NOTICE UNDER SECTION 148 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2016-2017 DATED 30-3-2021**
Annexure XIII(a)	**TRUE COPY OF THE NOTICE UNDER SECTION 148 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2017-2018 DATED 30-3-2021**
Annexure XIV	**TRUE COPY OF THE NOTICE UNDER SECTION 156 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2017-2018 DATED 22-3-2022**

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Annexure XV	**TRUE COPY OF THE COUNTERFOIL DATED 4-4-2022 FOR THE ASSESSMENT YEAR 2016-2017**
Annexure XV(a)	**TRUE COPY OF THE COUNTERFOIL DATED 4-4-2022 FOR THE ASSESSMENT YEAR 2017-2018**
Annexure XVI	**TRUE COPY OF THE NOTICE UNDER SECTION 148 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2017-2018 DATED 10-5-2019**
Annexure XVI(a)	**TRUE COPY OF THE NOTICE UNDER SECTION 156 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2017-2018 DATED 26-02-2021**
Annexure XVI(b)	**TRUE COPY OF THE NOTICE UNDER SECTION 156 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2017-2018 DATED 27-1-2022**
Annexure XVI(c)	**TRUE COPY OF THE NOTICE UNDER SECTION 156 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2016-2017 DATED 21-9-2022**
Annexure XVI(d)	**TRUE COPY OF THE NOTICE UNDER SECTION 133(6) OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2018-2019 DATED 30-10-2019**
Annexure XVI(e)	**TRUE COPY OF THE NOTICE UNDER SECTION 133(6) OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2019-2020 DATED 30-10-2019**

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Annexure XVII	**TRUE COPY OF THE COUNTERFOIL DATED 28-02-2021 FOR THE ASSESSMENT YEAR 2017-2018**
Annexure XVII(a)	**TRUE COPY OF THE COUNTERFOIL DATED 13-08-2021 FOR THE ASSESSMENT YEAR 2016-2017**
Annexure XVIII	**TRUE COPY OF THE ORDER DATED 19-12-2022 OF THE 2ND RESPONDENT**
Annexure XIX	**TRUE COPY OF THE CIRCULAR DATED 9/9/2019 ISSUED BY THE GOVERNMENT OF INDIA**
Annexure XX	**TRUE COPY OF THE LETTER DATED 4/2/2020 OF THE PRINCIPAL COMMISSIONER OF INCOME TAX, KOZHIKODE**
Annexure XXI	**TRUE COPY OF THE COMPLAINT DATED 11/3/2020 OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, KERALA**
Annexure XXII	**TRUE COPY OF THE FINAL REPORT IN C.C. NO. 104 OF 2024 OF THE CHIEF JUDICIAL MAGISTRATE COURT, ERNAKULAM**