

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE AMIT RAWAL

TUESDAY, THE 22ND DAY OF SEPTEMBER 2020 / 31ST BHADRA, 1942

WP(C).No.12274 OF 2020(H)

PETITIONER/S:

CIAL DUTY FREE AND RETAIL SERVICES LTD (CDRSL)
XI/318E, COCHIN INTERNATIONAL AIRPORT BUILDING,
KOCHI AIRPORT, COCHIN-68311, REPRESENTED BY ITS
DIRECTOR SHRI.SUNIL CHACKO

BY ADVS.
SRI.P.BENNY THOMAS
SRI.G.HARIKUMAR
SHRI.AKHIL SURESH

RESPONDENT/S:

1 UNION OF INDIA
REPRESENTED BY REVENUE SECRETARY, NORTH BLOCK, NEW
DELHI-110001

2 THE ASSISTANT COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, ALUVA DIVISION,
VATHIATTU TOWER, THOTTAKKATTUKARA, ALUVA-683108

3 STATE OF KERALA
REPRESENTED BY SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001

R1 BY ADV. SHRI.P.VIJAYAKUMAR, ASG OF INDIA
R2 BY SRI.P.R.SREEJITH, SC, CENTRAL BOARD OF EXCISE
AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
06-07-2020, ALONG WITH WP(C).6850/2018(E), WP(C).12278/2020(H),
WP(C).12279/2020(H), WP(C).12280/2020(H), WP(C).12317/2020(L),
WP(C).13237/2020(D), THE COURT ON 22-09-2020 DELIVERED THE
FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE AMIT RAWAL

TUESDAY, THE 22ND DAY OF SEPTEMBER 2020 / 15TH ASHADHA, 1942

WP(C).No.6850 OF 2018

PETITIONER/S:

FLEMINGO DUTY FREE SHOP PRIVATE LIMITED
REPRESENTED BY ITS SENIOR MANAGER & AUTHORIZED
SIGNATORY, NIXON VARGHESE, DUTY FREE SHOP AT CALICUT
INTERNATIONAL AIRPORT, KOZHIKODE, HAVING REGISTERED
OFFICE AT NO.D 73/1, TTC, INDUSTRIAL AREA, TURBHE,
MIDC, NAVI MUMBAI 400 705.

BY ADVS.
SRI.G.HARIKUMAR
SRI.LEO GEORGE

RESPONDENT/S:

- 1 UNION OF INDIA
REPRESENTED BY THE SECRETARY, MINISTRY OF FINANCE,
NORTH BLOCK, NEW DELHI - 110 001.
- 2 STATE OF KERALA REPRESENTED BY THE SECRETARY,
FINANCE DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM - 691 001.
- 3 AIRPORTS AUTHORITY OF INDIA
REPRESENTED BY ITS CHAIRMAN, RAJIV GANDHI
BHAVAN, SAFDARJUNG AIRPORT, NEW DELHI - 110 003.
- 4 AIRPORT DIRECTOR CALICUT INTERNATIONAL AIRPORT,
CALICUT AIRPORT P.O, MALAPPURAM DIST - 673 647.

R1 BY SMT.K.R.AMBILI, CGC
R1 BY ADV. SRI.V.V.ASOKAN SR.
R1 BY ADV. SMT.K.R.AMBILI CGC

R3-4 BY ADV. SRI.S.SUJIN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
06-07-2020, ALONG WITH WP(C).12274/2020(H), WP(C).12278/2020(H),
WP(C).12279/2020(H), WP(C).12280/2020(H), WP(C).12317/2020(L),
WP(C).12337/2020(D), THE COURT ON 22-09-2020 DELIVERED THE
FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE AMIT RAWAL

TUESDAY, THE 22ND DAY OF SEPTEMBER 2020 / 2ND SRAVANA, 1942

WP(C).No.12278 OF 2020(H)

PETITIONER/S:

CIAL DUTY FREE AND RETAIL SERVICES LTD. (CDRL)
XI/318E, COCHIN INTERNATIONAL AIRPORT BUILDING,
KOCHI AIRPORT, COCHIN-683 111, REPRESENTED BY ITS
DIRECTOR SHRI. SUNIL CHACKO.

BY ADVS.
SRI.P.BENNY THOMAS
SRI.G.HARIKUMAR
SHRI.AKHIL SURESH

RESPONDENT/S:

- 1 UNION OF INDIA
REPRESENTED BY REVENUE SECRETARY, NORTH BLOCK, NEW
DELHI-110001.
- 2 THE ASSISTANT COMMISSIONER
CENTRAL TAX AND CENTRAL EXCISE, ALUVA DIVISION,
VATHIATTU TOWER, THOTTAKKATUKARA, ALUVA-683 108.
- 3 STATE OF KERALA
REPRESENTED BY SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001.

R1 BY ADV. SHRI.P.VIJAYAKUMAR, ASG OF INDIA
R2 BY SRI.P.R.SREEJITH, SC, CENTRAL BOARD OF EXCISE
AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
06-07-2020, ALONG WITH WP(C).6850/2018(E), WP(C).12274/2020(H),
WP(C).12279/2020(H), WP(C).12280/2020(H), WP(C).12317/2020(L),
WP(C).13237/2020(D), THE COURT ON 22-09-2020 DELIVERED THE
FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE AMIT RAWAL

TUESDAY, THE 22ND DAY OF SEPTEMBER 2020 / 2ND SRAVANA, 1942

WP(C).No.12279 OF 2020(H)

PETITIONER/S:

CIAL DUTY FREE AND RETAIL SERVICES LTD
(CDRSL) XI/318E, COCHIN INTERNATIONAL AIRPORT
BUILDING, KOCHI AIRPORT, COCHIN-683111, REPRESENTED
BY ITS DIRECTOR SHRI. SUNIL CHACKO.

BY ADVS.
SRI.P.BENNY THOMAS
SRI.G.HARIKUMAR
SHRI.AKHIL SURESH

RESPONDENT/S:

- 1 UNION OF INDIA
REPRESENTED BY REVENUE SECRETARY, NORTH BLOCK, NEW
DELHI-110001.
- 2 THE ASSISTANT COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, ALUVA DIVISION,
VATHIATTU TOWER, THOTTAKKATUKARA, ALUVA-683108.
- 3 STATE OF KERALA
REPRESENTED BY SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001.

R1 BY ADV. SHRI.P.VIJAYAKUMAR, ASG OF INDIA
R2 BY SRI.P.R.SREEJITH, SC, CENTRAL BOARD OF EXCISE
AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
06-07-2020, ALONG WITH WP(C).6850/2018(E), WP(C).12274/2020(H),
WP(C).12278/2020(H), WP(C).12280/2020(H), WP(C).12317/2020(L),
WP(C).13237/2020(D), THE COURT ON 22-09-2020 DELIVERED THE
FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE AMIT RAWAL

TUESDAY, THE 22ND DAY OF SEPTEMBER 2020 / 2ND SRAVANA, 1942

WP(C).No.12280 OF 2020(H)

PETITIONER/S:

CIAL DUTY FREE AND RETAIL SERVICES LTD. (CDRSL)
XI/318E, COCHIN INTERNATIONAL AIRPORT BUILDING,
KOCHI AIRPORT, COCHIN-683111, REPRESENTED BY ITS
DIRECTOR SHRI SUNIL CHACKO.

BY ADVS.
SRI.P.BENNY THOMAS
SRI.G.HARIKUMAR
SHRI.AKHIL SURESH

RESPONDENT/S:

- 1 UNION OF INDIA
REPRESENTED BY REVENUE SECRETARY, NORTH BLOCK NEW
DELHI-110001.
- 2 THE ASSISTANT COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, ALUVA DIVISION,
VATHIATTU TOWER, THOTTAKKATTUKARA, ALUVA-683108.
- 3 STATE OF KERALA
REPRESENTED BY SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001.

R1 BY ADV. SHRI.P.VIJAYAKUMAR, ASG OF INDIA
R2 BY SRI.P.R.SREEJITH, SC, CENTRAL BOARD OF EXCISE
AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
06-07-2020, ALONG WITH WP(C).6850/2018(E), WP(C).12274/2020(H),
WP(C).12278/2020(H), WP(C).12279/2020(H), WP(C).12317/2020(L),
WP(C).13237/2020(D), THE COURT ON 22-09-2020 DELIVERED THE
FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE AMIT RAWAL

TUESDAY, THE 22ND DAY OF SEPTEMBER 2020 / 15TH ASHADHA, 1942

WP(C).No.12317 OF 2020(L)

PETITIONER/S:

CIAL DUTY FREE AND RETAIL SERVICE LTD. (CDRSL)
X1/318E, COCHIN INTERNATIONAL AIRPORT BUILDING,
KOCHI AIRPORT, COCHIN-683 111, REPRESENTED BY ITS
DIRECTOR SHRI SUNIL CHACKO.

BY ADVS.
SRI.P.BENNY THOMAS
SRI.G.HARIKUMAR
SHRI.AKHIL SURESH

RESPONDENT/S:

- 1 UNION OF INDIA
REPRESENTED BY REVENUE SECRETARY, NORTH BLOCK, NEW
DELHI-110 001.
- 2 THE ASSISTANT COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE, ALUVA DIVISION,
VATHIATTU TOWER, THOTTAKKATUKARA, ALUVA-683 108.
- 3 STATE OF KERALA,
REPRESENTED BY SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001.

R1 BY ADV. SHRI.P.VIJAYAKUMAR, ASG OF INDIA
R2 BY SRI.P.R.SREEJITH, SC, CENTRAL BOARD OF EXCISE
AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
06-07-2020, ALONG WITH WP(C).6850/2018(E), WP(C).12274/2020(H),
WP(C).12278/2020(H), WP(C).12279/2020(H), WP(C).12280/2020(H),
WP(C).13237/2020(D), THE COURT ON 22-09-2020 DELIVERED THE
FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE AMIT RAWAL

TUESDAY, THE 22ND DAY OF SEPTEMBER 2020 / 2ND SRAVANA, 1942

WP(C).No.13237 OF 2020(D)

PETITIONER/S:

FLEMINGO DUTYFREE SHOP PRIVATE LIMITED,
D-73/1, TTC, INDUSTRIAL AREA, TURBHE, MIDC, NAVI
MUMBAI-400705, REPRESENTED BY ITS AUTHORIZED
SIGNATORY, SRI. NIXON VARGHESE.

BY ADV. HARI KUMAR G NAIR

RESPONDENT/S:

- 1 UNION OF INDIA,
REPRESENTED BY THE SECRETARY, MINISTRY OF FINANCE,
NORTH BLOCK, NEW DELHI-110001.
- 2 STATE OF KERALA,
REPRESENTED BY THE SECRETARY, FINANCE DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANNTHAPURAM-691001.
- 3 DEPUTY COMMISSIONER OF SGST (APPEAL),
NIRMAL ARCADE BUILDING, ERANHIPALAM P.O.,
KOZHIKODE-673006.
- 4 THE STATE TAX OFFICER,
STATE GOODS AND SERVICE TAX DEPARTMENT, MANJERI-
676121.

R1 BY ADV. SHRI.P.VIJAYAKUMAR, ASG OF INDIA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
06-07-2020, ALONG WITH WP(C).6850/2018(E), WP(C).12274/2020(H),
WP(C).12278/2020(H), WP(C).12279/2020(H), WP(C).12280/2020(H),
WP(C).12317/2020(L), THE COURT ON 22-09-2020 DELIVERED THE
FOLLOWING:

JUDGMENT

[WP (C) .12274/2020 , WP (C) .6850/2018 ,
WP (C) .12278/2020 , WP (C) .12279/2020 ,
WP (C) .12280/2020 , WP (C) .12317/2020 ,
WP (C) .13237/2020]

Dated this the 22nd day of September, 2020

All the seven writ petitions are being disposed of with this common judgment as they arise out of the same cause of action.

2. In writ petitions bearing Nos.12278, 12279, 12280, 12274 & 12317 of 2020, challenge has been laid to orders whereby prayer for refund of the Input Tax Credit (hereinafter called as 'ITC') has been rejected for the period tabulated below, though earlier granted:-

W.P. (C) No.12278 of 2020	February, 2018 to April, 2018
W.P.(C) No.12279 of 2020	July, 2019 to December, 2019
W.P.(C) No.12280 of 2020	December, 2018 to June, 2019
W.P. (C) No.12274 of 2020	July, 2017 to January, 2018
W.P.(C) No.12317 of 2020	May, 2018 to November, 2018

3. In writ petition bearing W.P.(C) Nos.6850 of 2018 a declaration has been sought to the effect that the Central Goods and Service Tax Act, 2017, the Integrated Goods and Service Tax Act, 2017 and the Kerala State Goods

and Service Tax Act, 2017 and the rules thereunder do not apply to the supply of goods and services effected by the petitioner in the arrival and departure Duty Free Shops (hereinafter called as 'DFSs') at Calicut International Airport in terms of the Concession Agreement dated 22.04.2016 with a further prayer of issuance of direction to the respondents not to apply the aforementioned Acts to the DFS operated by the petitioner and to quash Exhibits P-3 & P-10 to the extent of levying CGST and IGST on the revenue sharing in terms of the Concession Agreement dated 22.04.2016.

4. In writ petition bearing W.P.(C) No.13237 of 2020 the petitioner has sought quashing of orders (Exhibits P-17 and P-20) whereby refund already ordered has been rejected by the respondents.

5. Learned counsel appearing for the petitioners before commencement of arguments referred to an order of the Hon'ble High Court of Bombay rendered in *Sandeep Patil and others Vs. Union of India and others 2019 (31) GSTL 398* wherein a similar controversy raised i.e. refund of ITC pursuant to sale of duty free goods from Duty Free Shops at the departure area of airport, had been declined and GST towards the minimum

guaranteed fees/concession fees for grant of rights and use of licensed premises of duty free in the departure or arrival area of international airport had been made accessible.

6. The question raised in the afore cited judgment has been answered in favour of the assessee whereby by referring to a unanimous decision of Constitutional Bench of Hon'ble Supreme Court of India rendered in **J.V. Gokal and Co. (P) Ltd. Vs. The Assistant Collector of Sales Tax (Inspection) and others AIR 1960 SC 595** and judgment rendered in **Hotal Ashoka (Indian Tourism Development Corpn. Ltd. VS. Assistant Commissioner of Commercial Tax and others AIR 2012 SC 982** holding that owners are not liable to pay customs duty nor IGST and show cause notices with regard to accessibility of GST under concession agreement had been quashed. It has, further, been held that the assessee would be entitled for refund of ITC as it would not cause any prejudice, for, first. would, pay the GST on the services provided to DFSs by respondent No.4 and then take ITC of the entire tax amount and thereafter claim refund of the same by following the procedure contained in Rule 89 of the Central Goods and Services Tax Rules, 2017.

7. Mr. Benny Thomas, learned counsel representing CIAL in support of averments made in the writ petition submitted that DFSs run by the petitioner are licensed by the Jurisdictional Commissioner of Customs under Section 58 and 58A of the Customs Act, 1962 (hereinafter called as “Act of 1962”) . The products are transferred to DFSs at CIAL’s Arrival and Departure Terminals for subsequent sales to international passengers travelling through the international terminal. Once the entire items are sold to passengers, petitioner-CIAL applies for closure of bond of Bill Of Exchange (BOE) with the Customs Authorities after adhering through all the processes and procedures as per Notifications No.68 & 69/2016-Customs (N.T) and Circular No.20/2016-Customs. On account of zero rated supplies, petitioner preferred applications under Section 54(3) of CGST and SGST read with Rule 89 of CGST Rules and SGST Rules, 2017 for refund of unutilized ITC, which were allowed but thereafter received show cause notices for cancellation. Petitioner has been granted licence No.1 of 2016 (Exhibit P-1) by the competent authority i.e. the Jurisdictional Commissioner of Customs to operate special warehouse to store duty free goods meant for sale at its DFSs at the airport. The goods brought in by the

petitioner and sold in DFSs do not attract customs duty.

Sales to international passengers are generally made against payment in foreign currency and upto the limit prescribed by the Reserve Bank of India in Indian currency. Every sale at the DFS located at departure terminal is covered by sale voucher (deemed to be a shipping bill under Section 69 of the Act of 1962) and these transactions are carried out according to the guidelines issued by the Department of Customs from time to time. As per Section 2(11) of the Act of 1962, all duty free shops in India are Customs Area, which include a warehouse and customs station. The products, which are brought from foreign suppliers and brought into India are kept in custom bonded warehouses and are transferred to DFSs situated at the airport as and when stocks are needed. The aforementioned activities are carried out under supervision of Customs Authorities and the petitioner has no access to the products without permission/leave of the Customs Authority. In other words, products have not crossed the customs frontiers of India.

Despite having given detailed reply to the show cause notices and after having been granted refund, the impugned orders are not sustainable, for, the judgments rendered by the High Court of Bombay in **Sandeep**

Patil's case (supra) and Flemingo Travel Retail Limited and another Vs. Union of India and others passed in Writ Petition No.1511 of 2019 dated 07.10.2019 have been accepted by the Government to be final having chosen not to prefer an Special Leave Petition (SLP) before the Hon'ble Supreme Court of India. The goods sold at DFSs if do not attract imposition of any import duty on a duty free operator, the question of accessibility under GST regime introduced w.e.f. 01.07.2012 is also not applicable.

8. The transactions undertaken at petitioner's DFSs at arrival and departure terminals are 'export' under Section 69 of the Act of 1962, which provides that warehoused goods may be exported outside India without payment of import duty. As per Circular No.20/2016 dated 20.05.2016 (Exhibit P-5), Duty Free Shops located in customs area are not treated as warehouse.

9. In respect of sales through DFSs in the arrival terminal, the arriving passenger's baggage is exempted from customs duty under Notification No.43/2017-Cus dated 30.06.2017 and IGST Notification No.2/2017 IGST(rate) dated 28.06.2017 read with the duty free allowance available under the applicable Baggage Rules, as such goods do not attract any

customs duty or IGST. Definition of 'export' under Section 2(18) of the Act of 1962 and Section 2(5) of the IGST, 2017 is the same.

10. The second respondent failed to consider a specific submission made by the petitioner that under the terms of the Customs Act, activity undertaken from the DFSs of petitioner qualifies as export. The act of second respondent is not only arbitrary but is also discriminatory inasmuch as identical applications for refund of unutilized ITC filed by similar operators in duty free business in the State of Karnataka, Punjab, Tamil Nadu, Goa, West Bengal and Gujarat have been processed and allowed. It is in view of the judgment referred to above, the DFSs situated at the arrival and departure lounge of international airports are concededly beyond customs frontiers. In addition to aforementioned arguments, paras 5, 6, 11 and 13 of the judgment rendered in **Sandeep Patil's** case (supra) have been referred to.

11. The issue in other two writ petitions pertains to non-applicability of Central Goods and Service Tax Act, 2017, the Integrated Goods and Service Tax Act, 2017 and the Kerala State Goods and Service Tax Act, 2017 and other rules framed thereunder as well as quashing of

impugned order declining the refund. It is argued that the Concession Agreement dated 22.07.2016 has been entered into between the petitioner and respondent No.3 i.e. Airports Authority of India in respect of DFSs located at arrival and departure of the airport at Calicut. Sales of products like cigarettes, alcohol, perfumes, confectionary and cosmetics etc. to the passengers, who will have a fixed destination outside India or passengers arriving India, are done on receipt of consideration in foreign exchange or Indian rupees to the extent permissible. Most of the goods are primarily imported or occasionally procured from Special Economic Zones units in India (hereinafter called as 'warehoused goods'). DFSs are located within customs stations and had been issued special warehouse licence under Section 58-A of the Act of 1962. Respondents No.3 and 4 in view of the enactment of CGST Act, IGST Act, SGST Act and the rules thereunder from the month of July, 2017 started charging CGST at 9% and SGST 9% on the amounts due and payable by the petitioner as minimum guarantee/revenue share for both the arrival and departure locations under Concession Agreement dated 22.04.2016.

12. Rent is paid for space in arrival and departure lounge and being a non-

taxable territory, no tax is chargeable at the first instance on rental of customs bonded warehouses (Duty Free Shops) whether its arrival or departure lounge. Products are not sold by the petitioner in the domestic market are only meant for international passengers flying in or out of India. Sales to such passengers are made only against valid documents and payment in foreign or Indian currency as permitted by CBEC. Every such sale is covered by a sale voucher which is deemed to be a shipping bill.

13. As per the terms of the Concession Agreement, respondent No.4 on behalf of respondent No.3 was to raise monthly invoices towards both the arrival and departure DFSs towards Minimum Guarantee/Revenue Share. Accordingly, upon the commencement of the business in April, 2016, respondent No.4 started raising such invoices under the name and style of 'Licence Fees for Exclusive Concession to Develop, Operate and Maintain Duty Free Shops' for both the arrival and departure which were to be duly paid by the petitioner towards Minimum Guarantee/Revenue Share.

14. On introduction of GST regime in 2017, State of Kerala enacted Kerala State Goods and Service Tax, 2017 and the corresponding rules thereunder. As per Section 9(1) of CGST Act, a tax called the central goods

and service tax is levied on all intra-State supplies of goods or services or both except on the supply of alcoholic liquor for human consumption on the value determined under Section 15 and at such rates, not exceeding 20%.

15. Section 2(79) of the CGST Act defines 'non-taxable territory' as the territory which is outside the taxable territory whereas 'taxable territory' is defined under Section 2(109). Similarly a non-taxable supply has been defined under Section 2(78), which would mean supply of goods or services or both which is not leviable to tax under this Act or under the CGST Act. Provisions of Kerala State Goods and Service Act, 2017 are in *pari materia* to CGST. Section 2(4) of IGST Act defines 'customs frontier of India', which would mean the limits of customs area as defined in Section 2 of the Customs Act, 1962. Respondent No.3 in view of the aforementioned enactment raised invoices for the month of July 2017 to January, 2018 (Exhibit P-3 to P-10). The petitioner sent a detailed representation dated 31.10.2017 (Exhibit P-11) requesting to withdraw the invoices being not accessible to 9% CGST and 9% SGST. The judgment of Hon'ble Supreme Court in the case of Hotel Asoka was also cited. However, respondent No.4 continued to precipitate the illegality by issuing monthly invoices for the

months of November, 2017 to January, 2018 by levying CGST and SGST on the Minimum Guarantee/Revenue Share whereas in respect of other airports situated in the country, such demands had at relevant point of time already been stayed by various High Courts.

16. Supply of goods by DFSs and the services take place in a ‘non-taxable territory’ as defined under Section 2(79) of the CGST Act, 2017. Section 16 of the IGST Act provides that export of goods or services or both qualifies as zero rated supply.

17. Transactions of leasing/licensing *inter alia* of land or buildings are specifically treated as a ‘supply of service’, which would fall outside the ambit of all three Acts i.e. CGST, SGST and IGST and the rules framed thereunder. The terms ‘non-taxable supply’ defined under Section 2(78) of the CGST Act would mean supply of goods or services or both which is not leviable to tax under this Act or under IGST Act.

18. To buttress his arguments, Mr. shah argued that the point that has to be examined is whether such transactions of leasing are leviable to tax under the IGST Act. In support of aforementioned argument by referring to provisions of Sections 13 and 13(4), it was submitted that the immovable

property is the duty free shops of the petitioner, which is undisputedly outside the customs frontiers and thus, for all intents and purposes would be outside the territory of India. Consequently, the place of supply or services will also be outside the territory of India and being a non-taxable territory, the services would also be non-taxable. Thus, orders of levy are illegal and unlawful.

19. Further reliance had been made to judgment rendered by Allahabad High Court in PIL (Civil) No.12929 of 2019 titled as '*Atin Krishna Vs. Union of India and others*' decided on 03.05.2019. It was further submitted that their action to first pay GST and then claim refund of the same by following the procedure as enunciated under Rule 89 though accepted in *Sandeep Patil's case* (supra) but in other judgment of Hon'ble Supreme Court passed in the matter of *Commissioner of Central Excise, Pune vs. Coca-Cola India Pvt. Ltd., 2007 (213) ELT 490 (SC)*, the procedure of payment of instances of GST to pay and claim credit was not accepted. Also on similar lines judgment of High Court of Bombay in *Cipla Limited Vs. UOI 1995 (80) ELT 17 (Bom)*, wherein the demand of customs duty in excess of 2% on goods allowed to be re-exported in view of its

findings that the petitioner before it was entitled to 98% of the duty by way of drawback was set aside. It is also submitted that as per judgment dated 07.10.2019 in **Sandeep Patil** (supra), supply of goods by DFSs has been treated to be an export of goods under IGST and a zero rated supply making and therefore, the petitioner is eligible to claim 100% ITC and claim its refund w.e.f. 01.07.2020 onwards as Vide order dated 21.03.2020, this Court was pleased to admit the writ petition and pass an interim order in favour of the petitioner. Accordingly w.e.f. 01.01.2018 to 30.06.2018, the petitioner had not paid GST on concession fee to respondent No.4.

20. As per understanding of the petitioner, respondent No.4 may have deposited GST on concession fee with the Government for period aforementioned and further from 01.07.2018, in view of the stay granted by this Court, factually respondent No.4 may not have deposited GST nor the petitioner to reimburse GST to respondent No.4.

The stand of the State by relying upon Circular No.106/25/2019-GST dated 29.06.2019 introducing Rule 95-A of CST Rules, 2017 confining the benefit of non-accessibility of GST to sale and supply of services to the passengers at 'departure' only cannot be read in a restricted term, in view of

the definitions of taxable territory as well as *ratio decidendi* culled out in **Sandeep Patil's** case (supra).

21. In another writ petition i.e. W.P.(C) No.13237 of 2020 similar arguments have been raised.

22. On the other hand, learned counsels appearing on behalf of the State as well as for Airport Authority i.e. respondents No.3 and 4 in W.P.(C) Nos.6850 of 2018 and 13237 of 2020 emphatically relied upon Rule 95-A introduced w.e.f. June, 01.07.2019 whereby retail outlets established in departure area of an international airport beyond immigration counters have been rendered to be tax free supply to the outgoing international tourist. It was further contended that writ petitions except W.P.(C) No.6850 of 2018 are liable to be dismissed being not maintainable, in view of the availability of an alternative remedy against the order of rejection of refund. In fact, the authorities are only enforcing law, thus, there cannot be any violation of Article 14, 19, 21 or 300A of the Constitution of India.

23. Though provisions of Article 286 of the Constitution of India have imposed restrictions of tax on sale and purchase of goods in the course of import of goods or services or both in India or export of the goods or

services or both outside the territory of India as observed by Hon'ble Supreme Court in *Hotel Ashoka's* (supra) but would not be relevant, for, it pertain to levy of VAT and CST but not GST. As per Section 1(2) of the CGST Act and Kerala GST Act, the said Acts extend to the whole of India and as per Section 1(2) of the MGST Act, it extends to the whole of State of Maharashtra. DFS is located in Kerala limits and within India. Since the international airport is itself in India, therefore, operations of the petitioner are in taxable territory as defined in Section 2(109) of the Act and the non-taxable territory in Section 2(79), which is referred to by the counsel appearing for the petitioner.

24. Though under the Customs Act, 1962, sale by a DFS is treated as 'export' and the bills issued by DFS are treated as shipping bills, the same cannot be *mutatis mutandis* under the GST laws. The DFS and passengers receiving goods are located at airport within India and in view of Section 19 of the Sale of Goods Act, 1930, the outgoing passengers immediately become owners of the goods purchased from DFS. Mere nomenclature of Duty Free Shop does not entitle the petitioner to be free from entire indirect tax burden under every law. The input tax credit is limited to tax only on

value of goods supplied whereas GST paid on services cannot be allowed to be given as input tax credit entitling for refund. The supply of goods is applicable to both outgoing and incoming passengers. Retail outlets established in the departure area of international airport supplying goods and service to the incoming passengers cannot be entitled for refund, in view of provisions of Rule 95-A of CGST Rules, 2017, thus, urges this Court for dismissal of the writ petitions.

25. In rebuttal, the counsel representing the petitioner(s) submitted that though objections qua non-maintainability of writ petitions due to availability of alternative remedy were raised in the judgments referred to above in **Sandeep Patil** and **Hotel Ashoka** but keeping in view of the facts and circumstances of the cases and finding the orders to be without jurisdiction, the same were over ruled, similar is position in present cases.

26. I have heard learned counsel for the parties, appraised the paper book and the case laws cited.

27. Before giving my reasoning, it is worthwhile to mention that both the parties are *ad idem* that the Central Board of Indirect Taxes and Customs vide communication dated 25.06.2020 on the subject of proposal for filing

SLP against the judgment of Bombay High Court dated 07.10.2019 in Writ Petition No.1511 of 2019 and 1535 of 2019 preferred by M/s Flemingo Travel Retail Ltd. has not chosen to file SLP. The relevant content of the letter is reproduced as under:-

“Please refer to your SLP proposal vide your office letter F. No.V CGST/ME/Legal/HC/Flemingo/Div-III/08/19-20/592 dated 07.11.2019 on the above-mentioned subject.

*2. In this regard the undersigned is directed to intimate that the proposal has been examined and it has been decided **not to file SLP** in the subject matter. The same is informed for further necessary action, if any.”*

28. The question posed qua entitlement of refund of taxes in respect of goods and services provided at international airport would be applicable to outgoing international tourist i.e. departure area in view of the Circular dated 29.06.2020 as has been argued by the Revenue, would also not be required to be answered by this Court, as the aforementioned circular has also been discussed in the judgment rendered by the High Court of Bombay in **Sandeep Patil’s** case (supra). Once there is no dichotomy regarding the

contents of letter and as well as the reference of circular in the judgment, I am of the view that it is a fit case where same benefit is required to extend to the petitioner(s) herein as has been extended to similarly situated DFSs in the State of Karnataka as well as in the State of Maharashtra and other states referred by petitioners counsel and remained unrebutted.

It is a matter of record that the petitioner(s) sell goods to the international passengers i.e. departing passengers or passengers arriving into India (arriving passengers) like cigarettes, alcohol, perfumes, chocolates and cosmetics etc. The expressions 'import' and 'export' defined under Customs Act, 1962 have been identically defined in IGST Act, 2017. Invoices issued by DFSs at the time of sale of goods to the outgoing passengers are duly signed by both the passengers and the cashier. No doubt, it envisages a condition that the passenger will not consume the goods until he lands at the final destination outside India. In other words, the passenger shall become owner of the goods only upon reaching of final destination. The contents of invoices have already been extracted in paragraph 6 of the judgment rendered in **Sandeep Patil** (supra). It is a matter of record that all the goods which are sold at the DFSs are either

imported or purchased from Indian market and are stored in a customs bonded warehouses and are removed from such warehouses only under the supervision of the Jurisdictional Commissioner, thus, for all intents and purposes are not sold for domestic purposes. The goods which are brought from customs warehouses do not cross customs frontiers, thus, before the goods are imported in the country, they had been sold at DFSs.

29. In my view, if the transaction of sale or purchase takes place when the goods are imported in India or they are being exported from India, no State can impose any tax thereon. It is also not in dispute that all the DFSs are situated at international airports i.e. at Cochin and Calicut, which are beyond the customs frontiers of India and would not be within the customs frontiers of India. When any transaction takes place outside the customs frontiers of India, of course the transaction is said to have taken place outside India, though the transaction might take place within India. Examining the provisions of Section 2(11) of the Act of 1962 read with Section 286 of the Constitution of India, the said transaction would be said to have taken place outside India.

30. Rule 95-A introduced vide circular dated 29.06.2019 has also been

discussed in para 16 of the judgment rendered in Sandeep Patil's case (supra) and the reasoning is assigned in paragraph 17 and 18, is extracted herein below:-

“16. There is no merit in the submission of the respondents that although the Customs Act treats the sale at DFS as export, the same cannot be ipso facto applicable under the GST Laws. Paragraph 4 of Circular No.106/245/2019-GST : MANU/GSCU/0033/2019 dated 29th June 2019 issued by the Central Board of Indirect Taxes and Customs..... GST Policy Wing of ministry of Finance, Government of India clearly shows that since the procedure for procurement of imported/warehoused goods is governed by the Customs Act, the procedure and applicable rules as specified under the Customs Act are required to be followed for procurement and supply of such goods. Under Section 2(4) of IGST Act, “the customs frontier” means the limits of customs area as defined in Section 2 of the Customs Act, 1962. The DFS located in the customs airports and special warehouse will thus form part of the customs area as defined under Section 2(11) of the Customs Act.

17. The Central Government vide order dated 31st August 2018 in Aarish Altaf Tinwala (F.No.371/142/B/2018-RA/1391), inter alia, held that supply of goods from the arrival DFSs is treated as an export by DFSs, and the passenger who buys from DFS and thereafter crosses the customs barrier, files import declaration and becomes importer.

This position has been affirmed by the Supreme Court by rejecting the writ petition filed against the central government order, vide an order dated 10th May 2019 passed Writ Petition (C) No.564 of 2019 titled as Aarish Altaf Tinwala Vs. Union of India.

18. It is pertinent to note that we have held in Sandeep Patil Vs. Union of India & Ors. (Criminal Public Interest Litigation No.14 of 2019) that sale to the departing passengers amounts to export of goods and DFS is an “exporter”.

31. I would not like to go in repetition of what has already been laid down in the judgment of **Sandeep Patil’s** case (supra). However, it would be in the fitness of things to extract relevant paragraphs of the said judgment, which are as under:-

“21. Section 2(5) of the IGST Act defines “export” to mean “taking goods out of India to a place outside India”. In view of the above we are satisfied that supply by the DFS of the Petitioner to the outbound passenger constitutes exports by the DFS. Consequently, in terms of section 16(1) of the IGST Act, it becomes a zero rated supply.

22. In our view, the Respondent-Authority has erroneously held that the Petitioner does not satisfy the crucial test of sending of the goods to foreign destination where they would be received as ‘imports’, to deny the benefits of zero rated supply.

23. During the period between 1st July 2017 and 31st January 2019, the supply of goods from arrival DFSs is also treated as "export" by the central government vide order dated 31st August 2018 in a custom matter of Aarish Altaf Tinwala (*supra*) and this position has been affirmed by the Supreme Court by rejecting the writ petition filed against this central government order vide its order dated 10th May 2019 in Writ Petition (c) No.564 of 2019. Hence by legal fiction, the supply of goods from arrival DFS would also be an export of goods under the IGST Act, and hence, a zero rated supply. Since the zero-rated supply qualifies for 100% ITC, the Petitioner is eligible for the refund thereof.

24. With effect from 1st February 2019, in view of the CGST (Amendment) Act, 2018, supply of warehouse goods before clearance for home consumption have been notified/ classified as activities or transactions which shall not be treated as a supply of goods. Accordingly, effective from 1st February 2019, sale of goods from arrival DFS falls under entry 8(a) of Schedule III to CGST/SGST Act; and further, section 17(2) of the CGST Act is amended according to which reversal of ITC pertaining to activity specified in Schedule-III is not required. Accordingly, the Petitioner is to claim ITC pertaining to arrival FS also. Once this ITC is eligible, refund of entire ITC pertaining to departure and arrival DFS is eligible, based on formula of refund prescribed in Rule 89.

25. It was pointed out on behalf of the Petitioner having DFSs, that the same Petitioner is getting refund of ITC pursuant to sales from their other DFSs in the departure area of other international airports within India. The said contention was not disputed by the Respondents. The GST regime is based on "One nation, one tax theory". The authorities in the State of Maharashtra cannot give a discriminatory treatment, particularly when the refund has been and is being granted in several other States.

26. The impugned show cause notices allege that the goods imported by the petitioner from outside India into the special warehouse would constitute import of goods under the proviso to section 7(2) of the IGST Act, and thereby, liability of payment of tax under the proviso to section 5 of IGST Act is alleged. It further alleges non-payment of SGST on the transactions of sale of goods effected to the international passengers going out of India.

27. We find sufficient merit in the submissions of the petitioner that import of goods in terms of section 2(10) of the IGST Act means bringing the goods into India from a place outside India. As per Section 7(2) of the IGST Act, goods imported into the territory of India, till such time it crosses the customs frontier of India, shall be treated to be a supply of goods in the course of inter-State trade and

commerce. As per Section 2(4) of the IGST Act, the customs frontier of India means the limits of a customs area as defined in section 2 of the Customs Act. The duty free warehouse and DFS of the petitioner are only within the limits of the customs area and therefore, the goods lying therein do not cross the customs frontier and consequently, the importation will continue to be only in the state of inter-State trade and commerce in terms of Section 7(2).

28. We find sufficient merit in the submissions of the petitioner that petitioner only files bill of entry for warehousing. No liability under section 12 read with section 3(12) of the Customs Tariff Act would get triggered at all by filing bill of entry for warehousing. The customs duty and IGST is leviable only on removal of warehoused goods from the customs area, which happens when the arriving passengers leave the custom area. Since, the goods sold by DFS to arriving passengers do not leave the customs area, DFS is neither liable to pay customs duty, nor IGST.

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xxxx

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35. Needless to say that if the duty free shop, which caters to the outgoing or incoming international passengers, is subjected to local taxes by the State, the tax burden will increase and the price of the goods, which are supposed to be free of taxes and duties, will go up, and the same would prevent the duty free shops in India from

competing with DFSs at international airports elsewhere in the world. This will also hamper and prejudicially affect our foreign trade, and augmentation and conservation of foreign exchange. In our opinion, this will also negate the intent and purpose of Article 286 of the Constitution of India.

36. We are bound by the judgment of Constitution Bench in J. V. Gokal & Co. (supra) which was followed by the Supreme Court in the matter of duty free shops in Hotel Ashoka (supra), and also in the matter of Kiran Spinning Mills (supra).

37. In the backdrop of above, we are of the view that impugned order and the impugned show cause notice dated 10th January 2019 are manifestly arbitrary and in the teeth of the purpose and intent of Article 286 of the Constitution of India and the provisions of the GST law read with the Customs Act, 1962.

38. Hence, writ petition bearing W.P. No.1511 of 2019 succeeds. The impugned order dated 10th January 2019 and the impugned show cause notices are quashed and set aside. So far as Writ Petition No. 1535 of 2019 is concerned, we refrain from issuing any declaration since the Petitioner is held to be entitled for refund of ITC and as such no prejudice will be caused to them, if they would first pay GST on the services provided to DFSs by MIAL and take ITC of the entire tax amount, and thereafter claim refund of the same by following the

procedure contained in Rule-89.”

32. In view of what has been noticed above, the impugned orders in all the writ petitions are set aside and accordingly allowed.

33. In W.P.(C) No.6850 of 2018, I refrain myself from giving any declaration as sought qua accessibility of GST at Calicut International Airport but since this Court had granted the stay, which is operational during the pendency of the present writ petition, no GST is payable by respondent No.4 Airport Authority and no useful purpose would be served in directing respondents No.1 to 3 to recover any GST on concession fee till 30.06.2020, which respondent No.4 will seek to recover from the petitioner since as per judgment dated 07.10.2019, the supply of goods by DFSs to outgoing passengers is export of goods under IGST and zero rated supply, it would entitle the petitioner(s) to claim 100% of ITC and refund thereof effective from 01.07.2020 onwards. As per the reasoning assigned in para 37 of the judgment referred to above in **Sandeep Patil**, the petitioner shall pay the GST on input services including Concession Fee to respondent No.4 and claim ITC of the entire tax amount and thereafter claim refund of the same

by following the procedure prescribed under Section 54(3) of the Central Goods and Services Tax Act, 2017 and Kerala Goods and Services Tax Act, 2017 read with Rule 89 of Central Goods and Services Tax Rules, 2017 and Kerala Goods and Services Tax Rules, 2017.

34. Consequently, the writ petitions are allowed in above terms.

Sd/-

AMIT RAWAL

JUDGE

APPENDIX OF WP (C) 12274/2020

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE CUSTOMS LICENSE ISSUED TO THE PETITIONER
EXHIBIT P2 (A)	TRUE COPY OF OIO 05/GST/2018 DATED 09.07.2018 FOR JULY 2017, REFUND ORDER
EXHIBIT P2 (B)	TRUE COPY OF OIO 06/GST/2018 DATED 09.07.2018 FOR AUGUST 2017 AND REFUND ORDER
EXHIBIT P2 (C)	TRUE COPY OF OIO 07/GST/2018 DATED 09.07.2018 FOR SEPTEMBER 2017 AND REFUND ORDER
EXHIBIT P2 (D)	TRUE COPY OF REFUND ORDER NO.112/GST/2018 DATED 21.09.2018 FOR OCTOBER 2017
EXHIBIT P2 (E)	TRUE COPY OF REFUND ORDER NO.122/GST/2018 DATED 16.10.2018 FOR NOVEMBER 2017
EXHIBIT P2 (F)	TRUE COPY OF REFUND ORDER NO.116/GST/2018 DATED 05.10.2018 FOR DECEMBER 2017
EXHIBIT P2 (G)	TRUE COPY OF REFUND ORDER NO.117/GST/2018 DATED 05.10.2018 FOR JANUARY 2018
EXHIBIT P3 (A)	TRUE COPY OF SHOW CAUSE NOTICE NO.9/2019-GST DATED 08.04.2019
EXHIBIT P3 (B)	TRUE COPY OF SHOW CAUSE NOTICE NO.10/2019 -GST DATED 10.04.2019
EXHIBIT P3 (C)	TRUE COPY OF SHOW CAUSE NOTICE NO.11/2019 -GST DATED 10.04.2019
EXHIBIT P3 (D)	TRUE COPY OF SHOW CAUSE NOTICE NO.30/2019 -GST DATED 13.11.2019
EXHIBIT P3 (E)	TRUE COPY OF SHOW CAUSE NOTICE NO.31/2019 -GST DATED 13.11.2019
EXHIBIT P3 (F)	TRUE COPY OF SHOW CAUSE NOTICE NO.32/2019 -GST DATED 13.11.2019
EXHIBIT P3 (G)	TRUE COPY OF SHOW CAUSE NOTICE NO.33/2019 -GST DATED 13.11.2019

EXHIBIT P4	TRUE COPY OF THE REPLY TO THE SHOW CAUSE NOTICE SUBMITTED BY THE PETITIONER DATED 09.12.2019
EXHIBIT P5	TRUE COPY OF CIRCULAR NO.20/2016 DATED 20.05.2016
EXHIBIT P6	TRUE COPY OF CLARIFICATION DATED 29TH MAY, 2018 ISSUED BY THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
EXHIBIT P7	TRUE COPY OF THE LETTER DATED 30TH MAY, 2018, ISSUED BY THE DEPARTMENT OF CUSTOMS

APPENDIX OF WP(C) 6850/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF CONCESSION AGREEMENT IN RESPECT OF CALICUT INTERNATIONAL AIRPORT DATED 22.04.2016.
EXHIBIT P2	TRUE COPY OF GST REGISTRATION CERTIFICATE DATED 22.09.2017 ISSUED TO THE PETITIONER.
EXHIBIT P3	TRUE COPY OF INVOICE FOR JULY 2017 DATED 11.07.2017 ISSUED BY THE 4TH RESPONDENT.
EXHIBIT P4	TRUE COPY OF INVOICE FOR AUGUST 2017 DATED 14.08.2017 ISSUED BY THE 4TH RESPONDENT.
EXHIBIT P5	TRUE COPY OF INVOICE FOR SEPTEMBER 2017 DATED 11.09.2017 ISSUED BY THE 4TH RESPONDENT.
EXHIBIT P6	TRUE COPY OF INVOICE FOR OCTOBER 2017 DATED 05.10.2017 ISSUED BY THE 4TH RESPONDENT.
EXHIBIT P7	TRUE COPY OF INVOICE FOR NOVEMBER 2017 DATED 03.11.2017 ISSUED BY THE 4TH RESPONDENT.
EXHIBIT P8	TRUE COPY OF INVOICE FOR DECEMBER 2017 DATED 04.12.2017 ISSUED BY THE 4TH RESPONDENT.
EXHIBIT P9	TRUE COPY OF INVOICE FOR JANUARY 2018 DATED 04.01.2018 ISSUED BY THE 4TH RESPONDENT.
EXHIBIT P10	TRUE COPY OF INVOICE FOR FEBRUARY 2018 DATED 01.02.2018 ISSUED BY THE 4TH RESPONDENT.
EXHIBIT P11	TRUE COPY OF REPRESENTATION SUBMITTED BY THE PETITIONER TO RESPONDENT NO.4 DATED 31.10.2017.
EXHIBIT P12	TRUE COPY OF JUDGMENT IN HOTEL ASHOKA V ASST. COMM. OF COMMERCIAL TAXES PASSED BY THE HON'BLE SUPREME COURT DATED 03.02.2012.
EXHIBIT P13	TRUE COPY OF JUDGMENT OF THE HON'BLE CESTAT MUMBAI DATED 28.09.2017 IN APPEAL NO.ST/87234/16-MUM AND CONNECTED CASES.

EXHIBIT P14

TRUE COPY OF THE INTERIM ORDER IN CWP NO 20
OF 2018 DATED 04.01.2018 PASSED BY THE
HON'BLE HIGH COURT OF PUNJAB AND HARYANA.

EXHIBIT P15

TRUE COPY OF INTERIM ORDER IN WMP (MD)
NO, .2373/2018 IN WP(MD)NO.2129/2018 DATED
16.02.2018 PASSED BY THE MADURAI BENCH OF
HON'BLE MADRAS HIGH COURT.

RESPONDENT'S
EXHIBITS:

EXHIBIT R3(a)

TRUE COPY OF THE INTERIM ORDER PASSED BY
THE HONBLE HIGH COURT OF HARYANA IN
WPC.20/2018

EXHIBIT R3(b)

TRUE COPY OF THE INTERIM ORDER PASSED BY
THE HONBLE HIGH COURT OF HARYANA IN
WPC.20/2018

APPENDIX OF WP (C) 12278/2020

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE CUSTOMS LICENSE ISSUED TO THE PETITIONER.
EXHIBIT P2 (A)	TRUE COPY OF SHOW CAUSE NOTICE NO.13/2019-GST DATED 10.4.2019.
EXHIBIT P2 (B)	TRUE COPY OF SHOW CAUSE NOTICE NO.14/2019-GST DATED 10.4.2019.
EXHIBIT P2 (C)	TRUE COPY OF THE SHOW CAUSE NOTICE 15/2019-GST DATED 10.4.2019.
EXHIBIT P3	TRUE COPY OF THE REPLY TO THE SHOW CAUSE NOTICE SUBMITTED BY THE PETITIONER DATED 9.5.2019.
EXHIBIT P4 (A)	TRUE COPY OF OIO NO.10/GST/2019 DATED 3.6.2019
EXHIBIT P4 (B)	TRUE COPY OF OIO NO.11/GST/2019 DATED 3.6.2019
EXHIBIT P4 (C)	TRUE COPY OF OIO NO.12/GST/2019 DATED 3.6.2019
EXHIBIT P5	TRUE COPY OF CIRCULAR NO.20/2016 DATED 20.5.2016.
EXHIBIT P6	TRUE COPY OF THE CLARIFICATION DATED 29TH MAY, 2018 ISSUED BY THE CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS.
EXHIBIT P7	TRUE COPY OF THE LETTER DATED 30TH MAY, 2018 ISSUED BY THE DEPARTMENT OF CUSTOMS.

APPENDIX OF WP (C) 12279/2020

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE CUSTOMS LICENSE ISSUED TO THE PETITIONER
EXHIBIT P2 (a)	TRUE COPY OF SHOW CAUSE NOTICE FOR JULY 2019 DATED NIL
EXHIBIT P2 (B)	TRUE COPY OF SHOW CAUSE NOTICE FOR AUGUST 2019 DATED NIL
EXHIBIT P2 (C)	TRUE COPY OF SHOW CAUSE NOTICE FOR SEPTEMBER 2019 DATED NIL
EXHIBIT P2 (d)	TRUE COPY OF SHOW CAUSE NOTICE FOR OCTOBER 2019 DATED NIL
EXHIBIT P2 (e)	TRUE COPY OF SHOW CAUSE NOTICE FOR NOVEMBER 2019 DATED NIL
EXHIBIT P2 (f)	TRUE COPY OF SHOW CAUSE NOTICE FOR DECEMBER 2019 DATED NIL
EXHIBIT P3	TRUE COPY OF THE REPLY TO THE SHOW CAUSE NOTICE SUBMITTED BY THE PETITIONER DATED 18.03.2020.
EXHIBIT P4	TRUE COPY OF ORDER BERING C NO. V/GST/18/142/2019-R) DATED 13.04.2020.
EXHIBIT P5	TRUE COPY OF CIRCULAR NO.20/2016 DATED 20.05.2016.
EXHIBIT P6	TRUE COPY OF THE CLARIFICATION DATED 29TH MAY,2018 ISSUED BY THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS.
EXHIBIT P7	TRUE COPY OF THE LETTER DATED 30TH MAY 2018 ISSUED BY THE DEPARTMENT OF CUSTOMS.

APPENDIX OF WP (C) 12280/2020

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE CUSTOMS LICENSE ISSUED TO THE PETITIONER.
EXHIBIT P2 (a)	TRUE COPY OF SHOW CAUSE NOTICE FOR DECEMBER 2018 DATED NIL.
EXHIBIT P2 (b)	TRUE COPY OF SHOW CAUSE NOTICE FOR JANUARY 2019 DATED NIL
EXHIBIT P2 (c)	TRUE COPY OF SHOW CAUSE NOTICE FOR FOR FEBRUARY 2019 DATED NIL
EXHIBIT P2 (d)	TRUE COPY OF SHOW CAUSE NOTICE FOR MARCH 2019 DATED NIL
EXHIBIT P2 (e)	TRUE COPY OF SHOW CAUSE NOTICE FOR APRIL 2019 DATED NIL
EXHIBIT P2 (f)	TRUE COPY OF SHOW CAUSE NOTICE FOR MAY 2019 DATED NIL
EXHIBIT P2 (g)	TRUE COPY OF SHOW CAUSE NOTICE FOR JUNE 2019 DATED NIL
EXHIBIT P3	TRUE COPY OF THE REPLY TO THE SHOW CAUSE NOTICE SUBMITTED BY THE PETITIONER DATED 18.03.2020
EXHIBIT P4	TRUE COPY OF ORDER BERING C NO. V/GST/18/142/2019-R) DATED 13.04.2020
EXHIBIT P5	TRUE COPY OF CIRCULAR NO.20/2016 DATED 20.05.2016.
EXHIBIT P6	TRUE COPY OF THE CLARIFICATION DATED 29TH MAY, 2018, ISSUED BY THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS.
EXHIBIT P7	TRUE COPY OF THE LETTER DATED 30TH MAY 2018 ISSUED BY THE DEPARTMENT OF CUSTOMS.

APPENDIX OF WP (C) 12317/2020

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE CUSTOMS LICENSE ISSUED TO THE PETITIONER
EXHIBIT P2 (A)	TRUE COPY OF SHOW CAUSE NOTICE NO 34/2019-GST DATED 11.10.2019
EXHIBIT P2 (B)	TRUE COPY OF SHOW CAUSE NOTICE NO 35/2019-GST DATED 11.10.2019
EXHIBIT P2 (C)	TRUE COPY OF SHOW CAUSE NOTICE NO 36/2019 GST DATED 11.10.2019
EXHIBIT P2 (D)	TRUE COPY OF SHOW CAUSE NOTICE NO 37/2019 GST DATED 11.10.2019
EXHIBIT P2 (E)	TRUE COPY OF SHOW CAUSE NOTICE NO 38/2019 GST DATED 11.10.2019
EXHIBIT P2 (F)	TRUE COPY OF SHOW CAUSE NOTICE NO 4/2020 GST DATED 12.3.2020
EXHIBIT P2 (G)	TRUE COPY OF SHOW CAUSE NOTICE NO 5/2019 GST DATED 12.3.2020
EXHIBIT P3	TRUE COPY OF THE REPLY TO THE SHOW CAUSE NOTICE SUBMITTED BY THE PETITIONER DATED 1.1.2020
EXHIBIT P4	TRUE COPY OF OLO NO 1/07/2020 (C) NO V/GST/18/142/2019-R) DATED 13.4.2020
EXHIBIT P5	TRUE COPY OF CIRCULAR NO 20/2016 DATED 20.5.2016
EXHIBIT P6	TRUE COPY OF THE CLARIFICATION DATED 29TH MAY, 2018 ISSUED BY THE CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
EXHIBIT P7	TRUE COPY OF THE LETTER DATED 30TH MAY, 2018 ISSUED BY THE DEPARTMENT OF CUSTOMS.

APPENDIX OF WP(C) 13237/2020

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE GST REGISTRATION CERTIFICATE DATED 22/09/2017.
EXHIBIT P2	TRUE COPY OF INVOICES RAISED FOR BOTH THE ARRIVAL AND DEPARTURE TERMINAL DFSS AT THE SUBJECT AIRPORT FROM THE MONTH OF JULY 2017.
EXHIBIT P3	TRUE COPY OF INVOICES RAISED FOR BOTH THE ARRIVAL AND DEPARTURE TERMINAL DFSS AT THE SUBJECT AIRPORT FROM THE MONTH OF JULY 2017.
EXHIBIT P4	TRUE COPY OF INVOICES RAISED FOR BOTH THE ARRIVAL AND DEPARTURE TERMINAL DFSS AT THE SUBJECT AIRPORT FROM THE MONTH OF JULY 2017.
EXHIBIT P5	TRUE COPY OF INVOICES RAISED FOR BOTH THE ARRIVAL AND DEPARTURE TERMINAL DFSS AT THE SUBJECT AIRPORT FROM THE MONTH OF JULY 2017.
EXHIBIT P6	TRUE COPY OF THE FORM GST RFD-01A FOR AUGUST, 2017.
EXHIBIT P7	TRUE COPY OF THE FORM GST RFD-01A FOR SEPTEMBER, 2017.
EXHIBIT P8	TRUE COPY OF THE FORM GST RFD-01A FOR OCTOBER, 2017.
EXHIBIT P9	TRUE COPY OF THE FORM GST RFD-01A FOR NOVEMBER, 2019.
EXHIBIT P10	TRUE COPY OF APPLICATION FOR REFUND SUBMITTED BY PETITIONER FOR AUGUST 2017 DATED 13/02/2018.
EXHIBIT P11	TRUE COPY OF APPLICATION FOR REFUND SUBMITTED BY PETITIONER FOR SEPTEMBER, 2017 DATED 13/02/2018.
EXHIBIT P12	TRUE COPY OF APPLICATION FOR REFUND SUBMITTED BY PETITIONER FOR OCTOBER, 2017 DATED 13/02/2018.

SUBMITTED BY PETITIONER FOR NOVEMBER, 2017
DATED 13/02/2018.

EXHIBIT P14	TRUE COPY OF LETTER DATED 13/06/2018 OF THE PETITIONER.
EXHIBIT P15	TRUE COPY OF SHOW CAUSE NOTICE DATED 25/06/2018.
EXHIBIT P16	TRUE COPY OF RESPONSE TO SHOW CAUSE NOTICE DATED 10/07/2018 FILED BY PETITIONER.
EXHIBIT P17	TRUE COPY OF ORDER DATED 30/07/2018 FOR AUGUST, 2017.
EXHIBIT P18	TRUE COPY OF ORDER DATED 30/07/2018 FOR SEPTEMBER, 2017.
EXHIBIT P19	TRUE COPY OF ORDER DATED 30/07/2018 FOR OCTOBER, 2017.
EXHIBIT P20	TRUE COPY OF ORDER DATED 30/07/2018 FOR NOVEMBER, 2017.
EXHIBIT P21	TRUE COPY OF SUBMISSION DATED 25/06/2019 SUBMITTED BY PETITIONER.