



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR.JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.1 OF 2025

AGAINST COMMON ORDER DATED 12.03.2024 IN REVIEW PETITION NO.03 OF
2023 IN COMMON ORDER DATED 24.03.2022 IN TA (AIT) NO.04 OF 2014 OF
THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL
BENCH, THIRUVANANTHAPURAM

PETITIONER(S)/REVIEW PETITIONER:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305.

BY ADVS.
SRI.KURRYAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) :

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NOS.2/2025, 3/2025 AND CONNECTED CASES, THE COURT ON
THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.2 OF 2025

AGAINST COMMON ORDER DATED 12.03.2024 IN REVIEW PETITION NO.08 OF
2023 IN COMMON ORDER DATED 24.03.2022 IN TA (AIT) NO.08 OF 2014 OF
THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL
BENCH, THIRUVANANTHAPURAM

PETITIONER(S)/REVIEW PETITIONER:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305.

BY ADVS.
SRI.KURYAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S)/RESPONDENT:

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.3 OF 2025

AGAINST COMMON ORDER DATED 12.03.2024 IN REVIEW PETITION NO.09 OF
2023 IN COMMON ORDER DATED 24.03.2022 IN TA (AIT) NO.09 OF 2014 OF
THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL
BENCH, THIRUVANANTHAPURAM

PETITIONER(S) / REVIEW PETITIONER:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305

BY ADVS.
SRI.KURIAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) / RESPONDENT:

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC. NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.4 OF 2025

AGAINST COMMON ORDER DATED 12.03.2024 IN REVIEW PETITION NO.11 OF
2023 IN ORDER DATED 09.05.2022 IN TA (AIT) NO.03 OF 2014 OF THE
KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH,
THIRUVANANTHAPURAM

PETITIONER(S) / REVIEW PETITIONER:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305

BY ADVS.
SRI.KURYAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) / RESPONDENT:

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC. NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.5 OF 2025

AGAINST ORDER DATED 24.03.2022 IN TA (AIT) NO.01 of 2014 OF THE
KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH,
THIRUVANANTHAPURAM

PETITIONER(S)/REVIEW PETITIONER:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305

BY ADVS.
SRI.KURIAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S)/RESPONDENT:

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC. NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.6 OF 2025

AGAINST THE COMMON ORDER DATED 12.03.2024 IN REVIEW PETITION NO.05
OF 2023 IN COMMON ORDER DATED 24.03.2022 IN TA(AIT) NO.2 OF 2013 OF
THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL
BENCH, THIRUVANANTHAPURAM

PETITIONER(S) / REVIEW PETITIONER:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305

BY ADVS.
SRI.KURIAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) / RESPONDENT:

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.7 OF 2025

AGAINST THE COMMON ORDER DATED 12.03.2024 IN REVIEW PETITION NO.10
OF 2023 IN ORDER DATED 24.03.2022 IN TA(AIT) NO.3 OF 2014 OF THE
KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH,
THIRUVANANTHAPURAM

PETITIONER(S)/REVIEW PETITIONER:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305

BY ADVS.
SRI.KURIAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) :

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.8 OF 2025

AGAINST THE COMMON ORDER DATED 24.03.2022 IN TA(AIT) NO.09 OF 2014
OF THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL
BENCH, THIRUVANANTHAPURAM

PETITIONER(S)/REVIEW PETITIONER:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305

BY ADVS.
SRI.KURIAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) :

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.9 OF 2025

AGAINST ORDER DATED 12.03.2024 IN REVIEW PETITION NO.02 OF 2023 IN
ORDER DATED 24.03.2022 IN TA(AIT) NO.1 OF 2014 OF THE KERALA
AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH,
THIRUVANANTHAPURAM

PETITIONER(S)/REVIEW PETITIONER:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305

BY ADVS.
SRI.KURYAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) :

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.10 OF 2025

AGAINST THE COMMON ORDER DATED 09.05.2022 IN TA(AIT) NO.3 OF 2018 OF
THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL
BENCH, THIRUVANANTHAPURAM

PETITIONER(S) / REVIEW PETITIONER:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305

BY ADVS.
SRI.KURRYAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) / RESPONDENT:

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.11 OF 2025

AGAINST THE COMMON ORDER DATED 24.03.2022 IN TA(AIT) NO.4 OF 2014 OF
THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL
BENCH, THIRUVANANTHAPURAM

PETITIONER(S) / REVIEW PETITIONER:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305

BY ADVS.
SRI.KURIAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) / RESPONDENT:

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.12 OF 2025

AGAINST THE COMMON ORDER DATED 24.03.2022 IN TA(AIT) NO.8 OF 2014 OF
THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL
BENCH, THIRUVANANTHAPURAM

PETITIONER(S) /APPELLANT :

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305

BY ADVS.
SRI.KURIAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) /RESPONDENT :

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.13 OF 2025

AGAINST THE COMMON ORDER DATED 24.03.2022 IN TA(AIT) NO.5 OF 2014 OF
THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL
BENCH, THIRUVANANTHAPURAM

PETITIONER(S) / REVIEW PETITIONER:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305

BY ADVS.
SRI.KURRYAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT (S) / RESPONDENT:

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.14 OF 2025

AGAINST ORDER DATED 24.03.2022 IN TA(AIT) NO.3 OF 2014 OF THE KERALA

AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH,

THIRUVANANTHAPURAM

PETITIONER(S) / APPELLANT:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305

BY ADVS.
SRI.KURRYAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) / RESPONDENT:

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.15 OF 2025

AGAINST ORDER DATED 22.04.2022 IN TA(AIT) NO.3 OF 2021 OF THE KERALA
AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH,
THIRUVANANTHAPURAM

PETITIONER(S) /APPELLANT:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305.

BY ADVS.
SRI.KURIAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) /RESPONDENT:

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.16 OF 2025

AGAINST THE COMMON ORDER DATED 12.03.2024 IN R.P. NO.4 OF 2023 IN
COMMON ORDER DATED 24.03.2022 IN TA(AIT) NO.5 OF 2014 OF THE KERALA
AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH,
THIRUVANANTHAPURAM

PETITIONER(S) / REVIEW PETITIONER:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305.

BY ADVS.
SRI.KURIAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) / RESPONDENT:

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.17 OF 2025

AGAINST THE COMMON ORDER DATED 12.03.2024 IN R.P.NO.14 OF 2023 IN
ORDER DATED 22.04.2022 IN TA(AIT) NO.4 OF 2021 OF THE KERALA
AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH,
THIRUVANANTHAPURAM

PETITIONER(S) / REVIEW PETITIONER:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305.

BY ADVS.
SRI.KURIAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) / RESPONDENT:

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.18 OF 2025

AGAINST THE COMMON ORDER DATED 12.03.2024 IN REVIEW PETITION NO.13
OF 2023 IN ORDER DATED 22.04.2022 IN TA(AIT) NO.3 OF 2021 OF THE
KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH,
THIRUVANANTHAPURAM

PETITIONER(S)/REVIEW PETITIONER:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305.

BY ADVS.
SRI.KURRYAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S)/RESPONDENT:

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.19 OF 2025

AGAINST COMMON ORDER DATED 24.03.2022 IN TA(AIT) NO.6 OF 2014 OF THE
KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH,
THIRUVANANTHAPURAM

PETITIONER(S) /APPELLANT:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305.

BY ADVS.
SRI.KURIAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) /RESPONDENT:

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.20 OF 2025

AGAINST COMMON ORDER DATED 12.03.2024 IN REVIEW PETITION NO.06 OF
2023 IN COMMON ORDER DATED 24.03.2022 IN TA(AIT) NO.06 OF 2014 OF
THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL
BENCH, THIRUVANANTHAPURAM

PETITIONER(S) / REVIEW PETITIONER:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305.

BY ADVS.
SRI.KURIAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) / RESPONDENT:

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.21 OF 2025

AGAINST ORDER DATED 22.04.2022 IN TA(AIT) NO.4 OF 2021 OF THE KERALA
AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH,
THIRUVANANTHAPURAM

PETITIONER(S) / REVIEW PETITIONER:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305.

BY ADVS.
SRI.KURIAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) / RESPONDENT:

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.22 OF 2025

AGAINST THE COMMON ORDER DATED 24.03.2022 IN TA(AIT) NO.2 OF 2013 OF
THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL
BENCH, THIRUVANANTHAPURAM

PETITIONER(S) /APPELLANT :

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305.

BY ADVS.
SRI.KURIAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) /RESPONDENT :

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.23 OF 2025

AGAINST THE COMMON ORDER DATED 24.03.2022 IN TA(AIT) NO.7 OF 2014 OF
THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL
BENCH, THIRUVANANTHAPURAM

PETITIONER(S) /APPELLANT :

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305.

BY ADVS.
SRI.KURIAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) /RESPONDENT :

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.24 OF 2025

AGAINST THE COMMON ORDER DATED 12.03.2024 IN REVIEW PETITION NO.08
OF 2021 IN ORDER DATED 22.04.2022 IN TA(AIT) NO.08 OF 2021 OF THE
KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH,
THIRUVANANTHAPURAM

PETITIONER(S) /REVIEW PETITIONER/APPELLANT:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305.

BY ADVS.
SRI.KURYAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) /RESPONDENT:

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.25 OF 2025

AGAINST THE COMMON ORDER DATED 22.04.2022 IN TA(AIT) NO.8 OF 2021 OF
THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL
BENCH, THIRUVANANTHAPURAM

PETITIONER(S) / REVIEW PETITIONER:

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305.

BY ADVS.
SRI.KURRYAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT (S) / RESPONDENT:

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

MONDAY, THE 1ST DAY OF DECEMBER 2025 / 10TH AGRAHAYANA, 1947

OTC NO.26 OF 2025

AGAINST THE COMMON ORDER DATED 12.03.2024 IN REVIEW PETITION NO.07
OF 2023 IN COMMON ORDER DATED 24.03.2022 IN TA(AIT) NO.7 OF 2014 OF
THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL
BENCH, THIRUVANANTHAPURAM

PETITIONER(S) /APPELLANT :

REHABILITATION PLANTATIONS LIMITED,
PUNALUR, KOLLAM, REPRESENTED BY
ITS MANAGING DIRECTOR, PIN - 691305.

BY ADVS.
SRI.KURYAN THOMAS
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SMT.VARSHA S. NAMBIAR
SMT.RINI ANNA KURIAN

RESPONDENT(S) /RESPONDENT :

STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001.

DR.THUSHARA JAMES, SR. GOVT. PLEADER

THIS OTHER TAX CASES HAVING COME UP FOR ADMISSION ON 01.12.2025,
ALONG WITH OTC.NO.1/2025 AND CONNECTED CASES, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:

**JUDGMENT**

[OTC Nos.1/2025, 2/2025, 3/2025, 4/2025, 5/2025, 6/2025, 7/2025, 8/2025, 9/2025, 10/2025, 11/2025, 12/2025, 13/2025, 14/2025, 15/2025, 16/2025, 17/2025, 18/2025, 19/2025, 20/2025, 21/2025, 22/2025, 23/2025, 24/2025, 25/2025, 26/2025]

Harisankar V. Menon, J.

These two sets of other tax cases under Section 78 of the Kerala Agricultural Income Tax Act, 1991 (hereinafter referred to as the 'AIT Act'), are filed by an assessee thereunder. The first set of cases is against the order dated 24.03.2022 in T.A. (AIT) Nos.2 of 2013, 1, 3, 4, 5, 6, 7, 8, and 9 of 2014, order dated 22.04.2022 in T.A. (AIT) Nos.3, 4 and 8 of 2021 and order dated 09.05.2022 in T.A. (AIT) No.3 of 2018 of the Kerala Agricultural Appellate Tribunal, Additional Bench, Thiruvananthapuram. The second set of cases are against the order dated 12.03.2024 in R.P. Nos.2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13 and 14 of 2023, by which



the prayer for reviewing the order on merits in the appeals as above stood rejected.

2. Heard Sri.Kurian Thomas, the learned counsel for the petitioner-assessee, as well as Dr.Thushara James, the learned Senior Government Pleader.

3. The issue arising for consideration in these cases is as regards the entitlement of the assessee for deduction of the expenditure incurred by it for replantation/ replacement of rubber trees as well as their upkeep with reference to the provisions of the AIT Act, read with the provisions of Rule 7A of the Income Tax Rules,1962 (hereinafter referred to as the 'Rules'). The Tribunal, by the order, in the first set of appeals, rejected the claim made as above, essentially following the principles laid down by a Division Bench of this Court in **M/s.Rehabilitation Plantations Ltd. V. Commissioner of Income Tax [(2012) 251 CTR 343 (Ker.)]**. The assessee contends that the judgment of this Court in **Rehabilitation Plantation** (*supra*) was doubted by another Division Bench of this Court, on account of which, the matter was referred for consideration by a Full Bench and the Full Bench of this Court, in **Rehabilitation Plantations Ltd. V.**



Commissioner of Income-Tax [(2023) 450 ITR 626 (Ker) [FB]] found that upkeep as well as maintenance expenditure were revenue in nature and hence eligible for deduction with reference to the provisions of Section 37 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act'). The Full Bench also held that the dictum laid down by this Court in **Rehabilitation Plantation** (*supra*) is not good law.

4. The assessee, in such circumstances, instituted the review petitions, essentially relying on the Full Bench judgment as above. The Tribunal, by the second set of orders dated 12.03.2024, rejected the review petitions, holding that no ground for seeking review has been made out even with reference to the judgment of the Full Bench referred to above. It is in such circumstances that the afore two sets of cases have been instituted by the assessee.

5. We have considered the rival contentions as well as the connected records.

6. We find that the Tribunal has rejected the claim of the assessee with reference to the principles laid down in **Rehabilitation Plantation** (*supra*). We also notice that the Full



Bench has held that the earlier Division Bench judgment does not lay down the correct proposition. Thus, it was held by the Full Bench that upkeep and maintenance expenditure were revenue expenditure and hence entitled for deduction under Section 37 of the Act.

In the light of the afore, we are of the opinion that the assessee is entitled to succeed and, therefore, the first set of appeals are allowed, deciding the questions of law raised for consideration in favour of the assessee. In light of the above, the second set of appeals does not require any further consideration and are therefore dismissed.

Sd/-

**A.MUHAMED MUSTAQUE
JUDGE**

Sd/-

**HARISANKAR V. MENON
JUDGE**

Skk

APPENDIX OF OTC NO.1 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE MODIFIED ASSESSMENT ORDER DATED 09.05.2011 BY THE INSPECTING ASSISTANT COMMISSIONER, KOTTARAKKARA
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE DEPUTY COMMISSIONER, KOLLAM DATED 07.07.2014
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 24.07.2014 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 25.02.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	TRUE COPY OF THE COMMON ORDER DATED 24.03.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.04/2014 & 05/2014
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS. 201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO. 201/2013 AND CONNECTED CASES
ANNEXURE H	TRUE COPY OF THE REVIEW PETITION FILED BEFORE THE APPELLATE TRIBUNAL DATED 31.03.2023
ANNEXURE I	TRUE COPY OF THE COMMON ORDER DATED 12.03.2024 PASSED BY THE APPELLATE TRIBUNAL IN REVIEW PETITION NO.03/2023 IN TA(AIT) NO.04/2014. AND CONNECTED CASES

APPENDIX OF OTC NO.2 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE ASSESSMENT ORDER DATED 25.10.2012 BY THE INSPECTING ASSISTANT COMMISSIONER, KOTTARAKKARA
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE DEPUTY COMMISSIONER, KOLLAM, DATED 23.10.2014
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 28.11.2014 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 25.02.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	TRUE COPY OF THE COMMON ORDER DATED 24.03.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.08/2014 & 09/2014
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS. 201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO. 201/2013 AND CONNECTED CASES
ANNEXURE H	TRUE COPY OF THE REVIEW PETITION FILED BEFORE THE APPELLATE TRIBUNAL DATED 31.03.2023
ANNEXURE I	TRUE COPY OF THE COMMON ORDER DATED 12.03.2024 PASSED BY THE APPELLATE TRIBUNAL IN REVIEW PETITION NO.08/2023 IN TA(AIT) NO.08/2014. AND CONNECTED CASES

APPENDIX OF OTC NO. 3 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE ASSESSMENT ORDER DATED 30.03.2013 BY THE INSPECTING ASSISTANT COMMISSIONER, KOTTARAKKARA
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE DEPUTY COMMISSIONER, KOLLAM, DATED 23.10.2014
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 28.11.2014 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 25.02.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	TRUE COPY OF THE COMMON ORDER DATED 24.03.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.08/2014 & 09/2014
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS. 201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO.201/2013 AND CONNECTED CASES
ANNEXURE H	TRUE COPY OF THE REVIEW PETITION (WITHOUT ANNEXURES) FILED BEFORE THE APPELLATE TRIBUNAL DATED 31.03.2023
ANNEXURE I	TRUE COPY OF THE COMMON ORDER IN REVIEW DATED 12.03.2024 PASSED BY THE APPELLATE TRIBUNAL IN REVIEW PETITION NO.09/2023 IN TA(AIT) NO.09/2014 AND CONNECTED CASES

APPENDIX OF OTC NO.4 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE ASSESSMENT ORDER DATED 28.05.2014 PASSED BY THE INSPECTING ASSISTANT COMMISSIONER, KOTTARAKKARA
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE DEPUTY COMMISSIONER, KOLLAM, DATED 02.06.2018
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 02.08.2018 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ORDER DATED 09.05.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.03/2014
ANNEXURE E	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS.201/2013 AND CONNECTED CASES
ANNEXURE F	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO.201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE REVIEW PETITION (WITHOUT ANNEXURES) FILED BEFORE THE APPELLATE TRIBUNAL DATED 31.03.2023
ANNEXURE H	TRUE COPY OF THE COMMON ORDER IN REVIEW DATED 12.03.2024 PASSED BY THE APPELLATE TRIBUNAL IN REVIEW PETITION NO.11/2023 IN TA(AIT) NO.03/2018 AND CONNECTED CASES

APPENDIX OF OTC NO.5 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE MODIFIED ASSESSMENT ORDER DATED 15.03.2011 BY THE INSPECTING ASSISTANT COMMISSIONER, KOTTARAKKARA
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE DEPUTY COMMISSIONER, KOLLAM DATED 01.10.2012
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 14.07.2014 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 25.02.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	CERTIFIED COPY OF THE ORDER DATED 24.03.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NO.01/2014
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS. 201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO. 201/2013 AND CONNECTED CASES

APPENDIX OF OTC NO.6 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE MODIFIED ASSESSMENT ORDER DATED 31.12.2010 BY THE INSPECTING ASSISTANT COMMISSIONER, KOTTARAKKARA
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE DEPUTY COMMISSIONER, KOLLAM, DATED 29.01.2013
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 07.05.2013 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 25.02.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	TRUE COPY OF THE COMMON ORDER DATED 24.03.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.01/2013 & 02/2013
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS.201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO.201/2013 AND CONNECTED CASES
ANNEXURE H	TRUE COPY OF THE REVIEW PETITION FILED BEFORE THE APPELLATE TRIBUNAL DATED 31.03.2023
ANNEXURE I	TRUE COPY OF THE COMMON ORDER DATED 12.03.2024 PASSED BY THE APPELLATE TRIBUNAL IN REVIEW PETITION NO.05/2023 IN TA(AIT) NO.02/2013 AND CONNECTED CASES

APPENDIX OF OTC NO.7 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE ASSESSMENT ORDER DATED 26.10.2013 PASSED BY THE INSPECTING ASSISTANT COMMISSIONER, KOTTARAKKARA
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE DEPUTY COMMISSIONER, KOLLAM, DATED 12.06.2014
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 14.07.2014 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 25.02.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	TRUE COPY OF THE ORDER DATED 24.03.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.08/2014
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS.201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO.201/2013 AND CONNECTED CASES
ANNEXURE H	TRUE COPY OF THE REVIEW PETITION FILED BEFORE THE APPELLATE TRIBUNAL DATED 31.03.2023
ANNEXURE I	TRUE COPY OF THE COMMON ORDER DATED 12.03.2024 PASSED BY THE APPELLATE TRIBUNAL IN REVIEW PETITION NO.08/2023 IN TA(AIT) NO.08/2014 AND CONNECTED CASES

APPENDIX OF OTC NO.8 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE ASSESSMENT ORDER DATED 30.03.2013 PASSED BY THE INSPECTING ASSISTANT COMMISSIONER, KOTTARAKKARA
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE DEPUTY COMMISSIONER, KOLLAM DATED 23.10.2014
ANNEXURE C	A TRUE COPY OF THE APPEAL MEMORANDUM DATED 28.11.2014 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 25.02.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	TRUE COPY OF THE COMMON ORDER DATED 24.03.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.08/2014 & 09/2014
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS.201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO.201/2013 AND CONNECTED CASES

APPENDIX OF OTC NO.9 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE MODIFIED ASSESSMENT ORDER DATED 15.03.2011 BY THE INSPECTING ASSISTANT COMMISSIONER, KOTTARAKKARA
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE DEPUTY COMMISSIONER, KOLLAM, DATED 01.10.2012
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 14.07.2014 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 25.02.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	TRUE COPY OF THE ORDER DATED 24.03.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NO.01/2014
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS.201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO.201/2013 AND CONNECTED CASES
ANNEXURE H	TRUE COPY OF THE REVIEW PETITION (WITHOUT ANNEXURES) FILED BEFORE THE APPELLATE TRIBUNAL DATED 31.03.2023
ANNEXURE I	CERTIFIED COPY OF THE ORDER DATED 12.03.2024 PASSED BY THE APPELLATE TRIBUNAL IN REVIEW PETITION NO. 2 OF 2023 IN TA(AIT) NO.01/2014 AND CONNECTED CASES

APPENDIX OF OTC NO.10 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE ASSESSMENT ORDER DATED 28.05.2014 PASSED BY THE INSPECTING ASSISTANT COMMISSIONER, KOTTARAKKARA
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE DEPUTY COMMISSIONER, KOLLAM DATED 02.06.2018
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 02.08.2018 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	CERTIFIED COPY OF THE ORDER DATED 09.05.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.03/2018
ANNEXURE E	TUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS. 201/2013 AND CONNECTED CASES
ANNEXURE F	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO.201/2013 AND CONNECTED CASES

APPENDIX OF OTC NO.11 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE MODIFIED ASSESSMENT ORDER DATED 09.05.2011 BY THE INSPECTING ASSISTANT COMMISSIONER, KOTTARAKKARA
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE DEPUTY COMMISSIONER, KOLLAM DATED 07.07.2014 ALONG WITH ITS TYPED COPY
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 24.07.2014 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 25.02.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	CERTIFIED COPY OF THE COMMON ORDER DATED 24.03.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.04/2014 & 05/2014
ANNEXURE F	THE TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS. 201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO. 201/2013 AND CONNECTED CASES

APPENDIX OF OTC NO.12 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE ASSESSMENT ORDER DATED 25.10.2012 BY THE INSPECTING ASSISTANT COMMISSIONER, KOTTARAKKARA
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE DEPUTY COMMISSIONER, KOLLAM DATED 23.10.2014
ANNEXURE C	A TRUE COPY OF THE APPEAL MEMORANDUM DATED 28.11.2014 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 25.02.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	CERTIFIED COPY OF THE COMMON ORDER DATED 24.03.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.08/2014 & 09/2014
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS. 201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO. 201/2013 AND CONNECTED CASES

APPENDIX OF OTC NO.13 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE MODIFIED ASSESSMENT ORDER DATED 09.05.2011 BY THE INSPECTING ASSISTANT COMMISSIONER, KOTTARAKKARA
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE DEPUTY COMMISSIONER, KOLLAM DATED 07.07.2014 ALONG WITH ITS TYPED COPY
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 24.07.2014 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 25.02.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	TRUE COPY OF THE COMMON ORDER DATED 24.03.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.04/2014 & 05/2014
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS. 201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO. 201/2013 AND CONNECTED CASES

APPENDIX OF OTC NO.14 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE ASSESSMENT ORDER DATED 26.10.2013 PASSED BY THE INSPECTING ASSISTANT COMMISSIONER, KOTTARAKKARA
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE DEPUTY COMMISSIONER, KOLLAM DATED 12.06.2014 ALONG WITH ITS TYPED COPY
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 14.07.2014 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 25.02.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	TRUE COPY OF THE ORDER DATED 24.03.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.03/2014
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS. 201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO. 201/2013 AND CONNECTED CASES

APPENDIX OF OTC NO.15 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE ASSESSMENT ORDER DATED 07.03.2019 PASSED BY THE ASSISTANT COMMISSIONER, SGST DEPARTMENT, KOTTARAKKARA
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE JOINT COMMISSIONER, KOLLAM DATED 28.12.2020
ANNEXURE C	A TRUE COPY OF THE APPEAL MEMORANDUM DATED 19.04.2021 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 22.04.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	TRUE COPY OF THE ORDER DATED 22.04.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.03/2021
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS. 201/2013
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO. 201/2013 AND CONNECTED CASES

APPENDIX OF OTC NO.16 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE MODIFIED ASSESSMENT ORDER DATED 09.05.2011 BY THE INSPECTING ASSISTANT COMMISSIONER, KOTTARAKKARA ALONG WITH ITS TYPED COPY
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE DEPUTY COMMISSIONER, KOLLAM DATED 07.07.2014 ALONG WITH ITS TYPED COPY
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 24.07.2014 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 25.02.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	TRUE COPY OF THE COMMON ORDER DATED 24.03.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.04/2014 & 05/2014
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS. 201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO. 201/2013 AND CONNECTED CASES
ANNEXURE H	TRUE COPY OF THE REVIEW PETITION FILED BEFORE THE APPELLATE TRIBUNAL DATED 31.03.2023
ANNEXURE I	TRUE COPY OF THE COMMON ORDER DATED 12.03.2024 IN REVIEW PETITION NO.04/2023 IN TA(AIT) NO.05/2014 AND CONNECTED CASES

APPENDIX OF OTC NO.17 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE ASSESSMENT ORDER DATED 18.12.2019 PASSED BY THE ASSISTANT COMMISSIONER, SGST DEPARTMENT, KOTTARAKKARA ALONG WITH ITS TYPED COPY
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE JOINT COMMISSIONER, KOLLAM DATED 28.12.2020
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 19.04.2021 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS (WITHOUT ANNEXURES) DATED 24.03.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	TRUE COPY OF THE ORDER DATED 22.04.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.04/2021
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS. 201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO. 201/2013 AND CONNECTED CASES
ANNEXURE H	TRUE COPY OF THE REVIEW PETITION (WITHOUT ANNEXURES) FILED BEFORE THE APPELLATE TRIBUNAL DATED 31.03.2023
ANNEXURE I	TRUE COPY OF THE COMMON ORDER IN REVIEW DATED 12.03.2024 PASSED BY THE APPELLATE TRIBUNAL IN REVIEW PETITION NO.14/2023 IN TA(AIT) NO.04/2021 AND CONNECTED CASES (TA(AIT)NUMBER WRONGLY SHOWN AS 04/2014 IN THE ORDER)

APPENDIX OF OTC NO.18 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	A TRUE COPY OF THE ASSESSMENT ORDER DATED 07.03.2019 PASSED BY THE ASSISTANT COMMISSIONER, SGST DEPARTMENT, KOTTARAKKARA
ANNEXURE B	A TRUE COPY OF THE ORDER PASSED BY THE APPELLATE JOINT COMMISSIONER, KOLLAM DATED 28.12.2020
ANNEXURE C	A TRUE COPY OF THE APPEAL MEMORANDUM DATED 19.04.2021 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	A TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 22.04.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	A TRUE COPY OF THE ORDER DATED 22.04.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.03/2021,
ANNEXURE F	THE TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS. 201/2013 AND CONNECTED CASES
ANNEXURE G	THE TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO. 201/2013 AND CONNECTED CASES
ANNEXURE H	A TRUE COPY OF THE REVIEW PETITION FILED BEFORE THE APPELLATE TRIBUNAL DATED 31.03.2023
ANNEXURE I	THE TRUE COPY OF THE COMMON ORDER IN REVIEW DATED 12.03.2024 PASSED BY THE APPELLATE TRIBUNAL IN REVIEW PETITION NO. 13/2023 IN TA(AIT) NO. 03/2021

APPENDIX OF OTC NO.19 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE ASSESSMENT ORDER DATED 20.12.2010 BY THE INSPECTING ASSISTANT COMMISSIONER, KOTTARAKKARA ALONG WITH ITS TYPED COPY
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE DEPUTY COMMISSIONER, KOLLAM DATED 08.07.2014 ALONG WITH ITS TYPED COPY
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 24.07.2014 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 25.02.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	CERTIFIED COPY OF THE COMMON ORDER DATED 24.03.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.06/2014 & 07/2014
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS. 201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO. 201/2013 AND CONNECTED CASES

APPENDIX OF OTC NO.20 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE ASSESSMENT ORDER DATED 20.12.2010 BY THE INSPECTING ASSISTANT COMMISSIONER, KOTTARAKKARA ALONG WITH ITS TYPED COPY
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE DEPUTY COMMISSIONER, KOLLAM DATED 08.07.2014
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 24.07.2014 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 25.02.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	TRUE COPY OF THE COMMON ORDER DATED 24.03.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.06/2014 & 07/2014
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS. 201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO. 201/2013 AND CONNECTED CASES
ANNEXURE H	TRUE COPY OF THE REVIEW PETITION (WITHOUT ANNEXURES) FILED BEFORE THE APPELLATE TRIBUNAL DATED 31.03.2023
ANNEXURE I	TRUE COPY OF THE COMMON ORDER IN REVIEW DATED 12.03.2024 PASSED BY THE APPELLATE TRIBUNAL IN REVIEW PETITION NO.06/2023 IN TA(AIT) NO.06/2014 AND CONNECTED CASES

APPENDIX OF OTC NO.21 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE ASSESSMENT ORDER DATED 18.12.2019 PASSED BY THE ASSISTANT COMMISSIONER, SGST DEPARTMENT, KOTTARAKKARA
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE JOINT COMMISSIONER, KOLLAM DATED 28.12.2020
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 19.04.2021 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS (WITHOUT ANNEXURES) DATED 24.03.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	CERTIFIED COPY OF THE ORDER DATED 22.04.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.04/2021
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS. 201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO. 201/2013 AND CONNECTED CASES

APPENDIX OF OTC NO.22 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE MODIFIED ASSESSMENT ORDER DATED 31.12.2010 BY THE INSPECTING ASSISTANT COMMISSIONER, KOTTARAKKARA
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE DEPUTY COMMISSIONER, KOLLAM DATED 29.01.2013 ALONG WITH ITS TYPED COPY
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 09.05.2013 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 25.02.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	CERTIFIED COPY OF THE COMMON ORDER DATED 24.03.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.01/2013 & 02/2013
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS. 201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO. 201/2013 AND CONNECTED CASES

APPENDIX OF OTC NO.23 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE ASSESSMENT ORDER DATED 12.12.2011 BY THE INSPECTING ASSISTANT COMMISSIONER, KOTTARAKKARA ALONG WITH ITS TYPED COPY
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE DEPUTY COMMISSIONER, KOLLAM DATED 08.07.2014 ALONG WITH ITS TYPED COPY
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 24.07.2014 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 25.02.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	TRUE COPY OF THE COMMON ORDER DATED 24.03.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.06/2014 & 07/2014
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS. 201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO. 201/2013 AND CONNECTED CASES

APPENDIX OF OTC NO.24 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE ASSESSMENT ORDER DATED 18.12.2017 PASSED BY THE ASSISTANT COMMISSIONER, SGST DEPARTMENT, KOTTARAKKARA
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE JOINT COMMISSIONER, KOLLAM DATED 31.03.2021
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 28.06.2021 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 24.03.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL (WITHOUT ANNEXURES)
ANNEXURE E	TRUE COPY OF THE ORDER DATED 22.04.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.08/2021
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THIS HON'BLE COURT, IN ITA NOS. 201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO. 201/2013 AND CONNECTED CASES
ANNEXURE H	TRUE COPY OF THE REVIEW PETITION (WITHOUT ANNEXURES) FILED BEFORE THE APPELLATE TRIBUNAL DATED 31.03.2023
ANNEXURE I	TRUE COPY OF THE COMMON ORDER IN REVIEW DATED 12.03.2024 PASSED BY THE APPELLATE TRIBUNAL IN REVIEW PETITION NO.12/2023 IN TA(AIT) NO.08/2021 AND CONNECTED CASES

APPENDIX OF OTC NO.25 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE ASSESSMENT ORDER DATED 18.12.2017 PASSED BY THE ASSISTANT COMMISSIONER, SGST DEPARTMENT, KOTTARAKKARA
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE JOINT COMMISSIONER, KOLLAM DATED 31.03.2021
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM DATED 28.06.2021 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 24.03.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	CERTIFIED COPY OF THE ORDER DATED 22.04.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.08/2021
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT, IN ITA NOS. 201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO. 201/2013 AND CONNECTED CASES

APPENDIX OF OTC NO.26 OF 2025PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE ASSESSMENT ORDER DATED 12.12.2011 BY THE INSPECTING ASSISTANT COMMISSIONER, KOTTARAKKARA ALONG WITH ITS TYPED COPY
ANNEXURE B	TRUE COPY OF THE ORDER PASSED BY THE APPELLATE DEPUTY COMMISSIONER, KOLLAM DATED 08.07.2014 ALONG WITH ITS TYPED COPY
ANNEXURE C	TRUE COPY OF THE APPEAL MEMORANDUM [TA(AIT)] NO. 07/2014] DATED 24.07.2014 FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE D	TRUE COPY OF THE ARGUMENT NOTES/WRITTEN SUBMISSIONS DATED 25.02.2022, FILED BY THE PETITIONER BEFORE THE APPELLATE TRIBUNAL
ANNEXURE E	TRUE COPY OF THE COMMON ORDER DATED 24.03.2022 PASSED BY THE KERALA AGRICULTURAL INCOME TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH THIRUVANANTHAPURAM IN TA(AIT) NOS.06/2014 & 07/2014
ANNEXURE F	TRUE COPY OF THE REFERENCE ORDER DATED 28.10.2021 PASSED BY THE DIVISION BENCH OF THIS HON'BLE COURT, IN ITA NOS. 201/2013 AND CONNECTED CASES
ANNEXURE G	TRUE COPY OF THE ORDER DATED 01.08.2022 PASSED BY THE FULL BENCH OF THIS HON'BLE COURT IN ITA NO. 201/2013 AND CONNECTED CASES
ANNEXURE H	TRUE COPY OF THE REVIEW PETITION NO. 7/2023 (WITHOUT ANNEXURES) FILED BEFORE THE APPELLATE TRIBUNAL DATED 31.03.2023
ANNEXURE I	TRUE COPY OF THE COMMON ORDER IN REVIEW DATED 12.03.2024 PASSED BY THE APPELLATE TRIBUNAL IN REVIEW PETITION NO.07/2023 IN TA(AIT) NO.07/2014 AND CONNECTED CASES