IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

&

THE HONOURABLE MR. JUSTICE ASHOK MENON

FRIDAY ,THE 01ST DAY OF FEBRUARY 2019 / 12TH MAGHA, 1940

ITA.No. 142 of 2012

AGAINST THE ORDER/JUDGMENT IN ITA 128/2010 of
I.T.A.TRIBUNAL,COCHIN BENCH DATED 12-04-2012

APPELLANT:

PARISONS ROLLER FLOUR MILLS PVT LTD
6/1183, CHEROOTTY ROAD, KOZHIKODE 673 032.

BY ADVS.
SRI.P.GOPINATH (SR.)
SRI.K.JOHN MATHAI
SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.BENNY THOMAS
SMT.PREETHA S.NAIR

RESPONDENT:

COMMISSIONER OF INCOME TAX
CENTRAL REVENUE BUILDING, I S PRESS ROAD,
KOCHI-682018.

OTHER PRESENT:

SRI P.K.R.MENON SR COUNSEL,GOI TAXES, JOSE JOSEPH,SC

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON 01.02.2019, ALONG WITH ITA.133/2012, ITA.141/2012, ITA.157/2012, ITA.158/2012, ITA.159/2012, ITA.160/2012, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

&

THE HONOURABLE MR. JUSTICE ASHOK MENON

FRIDAY ,THE 01ST DAY OF FEBRUARY 2019 / 12TH MAGHA, 1940

ITA.No. 133 of 2012

AGAINST THE ORDER/JUDGMENT IN ITA 125/2010 of I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

PARISONS ROLLER FLOUR MILLS PVT.LTD
6/1183, CHEROOTTY ROAD, KOZHIKODE- 673 032

BY ADVS.
SRI.P.GOPINATH (SR.)
SMT.PREETHA S.NAIR
SRI.K.JOHN MATHAI
SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.BENNY THOMAS

RESPONDENT/S:

COMMISSIONER OF INCOME TAX
CENTRAL REVENUE BUILDING, I S PRESS ROAD,
KOCHI.

BY ADVS.
SRI.P.K.RAVINDRANATHA MENON (SR.)
SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON 01.02.2019, ALONG WITH ITA.160/2012, ITA.159/2012, ITA.157/2012, ITA.141/2012, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

&

THE HONOURABLE MR. JUSTICE ASHOK MENON

FRIDAY ,THE 01ST DAY OF FEBRUARY 2019 / 12TH MAGHA, 1940

ITA.No. 141 of 2012

AGAINST THE ORDER/JUDGMENT IN ITA 127/2010 of I.T.A.TRIBUNAL,COCHIN BENCH DATED 12-04-2012

APPELLANT/S:

PARISONS ROLLER FLOUR MILLS PVT LTD.
6/1183, CHEROOTTY ROAD, KOZHIKODE.

BY ADVS.
SRI.P.GOPINATH (SR.)
SRI.K.JOHN MATHAI
SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.BENNY THOMAS
SMT.PREETHA S.NAIR

RESPONDENT/S:
COMMISSIONER OF INCOME TAX
CENTRAL REVENUE BUILDING, I S PRESS ROAD,
KOCHI-682018.

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON 01.02.2019, ALONG WITH ITA.160/2012, ITA.159/2012, ITA.157/2012, ITA.133/2012, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

&

THE HONOURABLE MR. JUSTICE ASHOK MENON

FRIDAY ,THE 01ST DAY OF FEBRUARY 2019 / 12TH MAGHA, 1940

ITA.No. 157 of 2012

AGAINST THE ORDER/JUDGMENT IN ITA 126/2010 of I.T.A.TRIBUNAL,COCHIN BENCH DATED 09-03-2012

APPELLANT/S:

PARISONS ROLLER FLOUR MILLS PVT. LTD.
6/1183, CHEROOTTY ROAD, KOZHIKODE 673 032.

BY ADVS.
SRI.P.GOPINATH (SR.)
SMT.PREETHA S.NAIR
SRI.K.JOHN MATHAI
SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.BENNY THOMAS

RESPONDENT/S:

COMMISSIONER OF INCOME TAX,
CENTRAL REVENUE BUILDING, I S PRESS ROAD,
KOCHI.

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON 01.02.2019, ALONG WITH ITA.160/2012, ITA.159/2012, ITA.141/2012, ITA.133/2012, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

&

THE HONOURABLE MR. JUSTICE ASHOK MENON

FRIDAY ,THE 01ST DAY OF FEBRUARY 2019 / 12TH MAGHA, 1940

ITA.No. 158 of 2012

AGAINST THE ORDER/JUDGMENT IN ITA 129/2010 of I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

PARISONS ROLLER FLOUR MILLS PVT. LTD
6/1183,CHEROOTTY ROAD, KOZHIKODE .

BY ADVS.
SRI.P.GOPINATH (SR.)
SMT.PREETHA S.NAIR
SRI.K.JOHN MATHAI
SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.BENNY THOMAS

RESPONDENT/S:
COMMISSIONER OF INCOME TAX,
CENTRAL REVENUE BUILDING, IS PRESS ROAD
KOCHI.682 018.

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON 01.02.2019, ALONG WITH ITA.142/2012, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

&

THE HONOURABLE MR. JUSTICE ASHOK MENON

FRIDAY ,THE 01ST DAY OF FEBRUARY 2019 / 12TH MAGHA, 1940

ITA.No. 159 of 2012

AGAINST THE ORDER/JUDGMENT IN ITA 130/2010 of I.T.A.TRIBUNAL,COCHIN BENCH DATED 09-03-2012

APPELLANT/S:

PARISONS ROLLER FLOUR MILLS PVT. LTD.
6/1183,CHEROOTTY ROAD, KOZHIKODE -673032.

BY ADVS.
SRI.P.GOPINATH (SR.)
SRI.K.JOHN MATHAI
SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.BENNY THOMAS
SMT.PREETHA S.NAIR

RESPONDENT/S:

COMMISSIONER OF INCOME TAX
CENTRAL REVENUE BUILDING , IS PRESS ROAD KOCHI.

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON 01.02.2019, ALONG WITH ITA.160/2012, ITA.157/2012, ITA.141/2012, ITA.133/2012, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

&

THE HONOURABLE MR. JUSTICE ASHOK MENON

FRIDAY ,THE 01ST DAY OF FEBRUARY 2019 / 12TH MAGHA, 1940

ITA.No. 160 of 2012

AGAINST THE ORDER/JUDGMENT IN ITA 131/2010 of I.T.A.TRIBUNAL,COCHIN BENCH DATED 09-03-2012

APPELLANT/S:

PARISONS ROLLER FLOUR MILLS PVT. LTD.
6/1183, CHEROOTTY ROAD, KOZHIKODE.

BY ADVS.
SRI.P.GOPINATH (SR.)
SRI.K.JOHN MATHAI
SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.BENNY THOMAS
SMT.PREETHA S.NAIR

RESPONDENT/S:

COMMISSIONER OF INCOME TAX
CENTRAL REVENUE BUILDING, I.S.PRESS ROAD, KOCHI 682 018.

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON 01.02.2019, ALONG WITH ITA.159/2012, ITA.157/2012, ITA.141/2012, ITA.133/2012, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

[ITA 142/2012 ,ITA.133/2012 ,ITA.141/2012, ITA.157/2012 ,ITA.158/2012, ITA.159/2012,ITA.160/2012]

Vinod Chandran, J.

The appeals relate to seven years from 1998-99 to 2004-05. The appellant manufactures and sells wheat products. There was a search conducted in the business premises leading to a block assessment under Section 153A of the Income Tax Act. Two discrepancies were noticed in the search, one an excessive claim of wastage having been made and the other income from sale of empty gunny bags having not been disclosed. We need not go into the discrepancies and additions made on that count, since we are concerned herein with the penalty imposed on the basis of block assessment

carried out.

2. As to the block assessment it took its regular course before the appellate authority, the Tribunal as also this Court. The matter stands finalised in Annexure F judgment of this Court. With respect to sale of gunny bags, no interference was caused to the addition made. On the claim of wastage this Court has made a modification reducing the liability of the assessee from that fixed by the Assessing Officer. This Court fixed the wastage at 2% which has acquired finality. The issue herein is with respect to the penalty imposed under Section 271(1)(c) of the Income Tax Act, 1961.

3. The questions of law raised as seen in the memorandum of appeal are extracted hereunder:-

> **1. Whether on the facts and circumstances of the case the Hon'ble Tribunal was justified in directing the assessing officer to re-work the quantum of penalty**

in terms of the order of the Hon'ble High Court?

2. Whether on the facts and circumstances of the case the Hon'ble Tribunal was justified in directing the assessing officer to recompute the penalty when there was no clear finding of concealment of income?

3.Whether there were materials before the appellate Tribunal to come to a conclusion that there is a concealment of income for levy of penalty under Section 271(1)(c) of the Income Tax Act?

4. Whether on the facts and circumstances of the case is not the order of penalty dated 31.07.2008 barred by limitation in terms of the CBDT Circular reported in 290 ITR(st) 86 which is binding on the assessing officer?

4. We would first answer question Nos. 2 and 3 which raises a challenge to the penalty order on the ground that there was absolutely no material to find concealment of income. We need only refer to Section 271(1)(c) which not only speaks of concealment of particulars of income but also furnishing inaccurate particulars of such income. The additions made, to the extent confirmed by this Court, definitely leads to a finding of inaccurate particulars having been furnished which would enable invocation of Section 271(1)(c). We hence answer the said questions of law against the assessee and in favour of the Revenue.

5. On questions Nos. 1 and 4, we have to first address the argument of limitation raised by the learned Counsel for the assessee. The learned Counsel for the assessee would contend that the limitation as provided under Section 275 has worked itself out. The learned Counsel would specifically

refer to the proviso introduced under Section 275(1)(a) which applies to the orders of the First Appellate Authority passed after 01.06.2003. The same was brought in by amendment with effect from 01.06.2003 as per Finance Act, 2003. By the said proviso, an order of penalty has to be passed, in cases where there is an appeal filed to the First Appellate Authority within the one year period from the end of the month in which the order of the Commissioner(Appeals) is received by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner (viz: the Department). The order passed by the First Appellate authority is on 11.09.2006 and the order would have been received by the department in October, normally. Hence the limitation of one year extends till 30.10.2007. The order of penalty which is impugned herein, is after the order of the First Appellate Authority, and is dated 31.07.2008. The

limitation having set in there is no question of the order being sustained nor is there a ground for the Tribunal to direct the order to be revised in terms of the judgment of the High Court.

6. The learned Senior Counsel, Government of India (Taxes) would however point out that the proviso as introduced in 2003, is only with respect to the limitation operating as against the first Appellate Authority's order and otherwise the main body of the provision at sub-clause (a) of Section 275(1) has to be relied on.

7. In adjudicating the issue we would have to extract the provision as also refer to the various dates. Section 275(1)(a) with the proviso reads as under:

> "275. Bar of limitation for imposing penalties:
>
> (1) No order imposing a penalty under this chapter shall be passed--

(a) in a case where the relevant assessment or other order is the subject matter of an appeal to the Commissioner(Appeals) under Section 246 or Section 246A or an appeal to the Appellate Tribunal under section 253, after the expiry of the financial year in which the proceedings, in the course of which action for the imposition of penalty has been initiated, are completed, or six months from the end of the month in which the order of the Commissioner (Appeals) or, as the case may be, the Appellate Tribunal is received by the Principal Commissioner or Commissioner, whichever period expires later:

Provided that in a case where the

relevant assessment or other order is the subject-matter of an appeal to the Commissioner (Appeals) under Section 246 or section 246A, and the Commissioner(Appeals) passes the order on or after the 1st day of June, 2003 disposing of such appeal an order imposing penalty shall be passed before the expiry of the financial year in which the proceedings, in the course of which action for imposition of penalty has been initiated, are completed, or within one year from the end of the financial year in which the order of the Commissioner (Appeals) is received by the Chief Commissioner (Appeals) is received by the Principal Chief Commissioner or Chief

Commissioner or Principal Commissioner or Commissioner, whichever is later”

8. The assessment under Section 153A was made on 17.03.2006. A notice under Section 271 was also issued on the very same date. Going by the main provision at sub-clause (a) an order of penalty could be passed before the expiry of the financial year in which the proceedings, in the course of which action for the imposition of penalty has been initiated are completed or six months from the end of the month in which the order of the Commissioner (Appeals) or the Appellate Tribunal is received by the Department. Hence, if no appeal were filed by the assessee, the time for passing an order under Section 271 expires on 31.03.2006, the last date of the financial year in which the original proceedings leading to the penalty proceedings was concluded.

9. However, the assessee had filed an appeal in which circumstances, the limitation would stand extended again by virtue of clause (a) to six months from the end of the month in which the First appellate order was received. The proviso introduced with effect from 01.06.2003, extended the period of limitation in passing an order under Section 271 with respect to the First Appellate Orders passed on or after 01.06.2003. It stood extended to one year from the end of the month in which the First Appellate order is received. Hence as argued by the learned Counsel appearing for the assessee, the limitation expires only on 31.10.2007, the First Appellate order having been passed on 11.09.2006 and received before end of October. The learned Counsel also would argue that there is no further chance for passing an order of penalty since, by the introduction of the proviso,the limitation period has been

specifically laid down as one year from the end of the month in which the first appellate order is received by the Department.

10. There can be no resort, for orders passed after 01.06.2003, to the limitation as provided in sub-clause (a) which again provides a further period of six months from the end of the month in which the order of the Appellate Tribunal is received by the Department, is the compelling argument. We are unable to countenance such an argument. Sub-clause (a) provides for a limitation insofar as an order under Section 271 before the end of the month in which the proceedings leading to the penalty proceedings had concluded or six months from the end of the month in which the first appellate order or the order of the Appellate Tribunal is received; whichever is later. Hence when an assessment has resulted in a finding *inter alia* of concealment of income or furnishing of

incorrect details, then, the penalty order has also to be passed in the financial year in which such assessments, re-assessments or block assessment was concluded. Sub-clause (a) of Section 275 (1) provides a further period of limitation in cases where there are appeals filed before the First Appellate authority or the Tribunal. Sub-clause (a); in cases in which the appellate remedy having been availed of by the Department or the assessee provided for limitation, commencing from the end of the month in which such appellate order is received. In the case of an appeal having been taken, it stands extended to six months from the end of the month in which the appellate order is received. This applies to both the first appellate order of the Commissioner or the second appellate order of the Tribunal. The introduction of the proviso does not render otiose a portion of the main body of the sub-clause. The proviso only

intended extending the period of limitation after the first appellate order is received. That too in respect of orders passed after 01.06.2003. The proviso; we reiterate, does not render otiose the period of limitation provided in sub-clause (a), after the receipt of the order of the appellate Tribunal. If that was the intention of the legislature sub-clause(a) itself would have been amended and the limitation for passing a final order confined to that period after receipt of the first appellate order.

11. We have also looked at the Finance Bill, 2003, which indicates the amendment having been proposed in clause (89). We have examined the Notes on Clauses, which does not contain any specific explanation for introduction of the provision. The Notes on Clause only indicate that the proviso as introduced in the Bill, intended to extent the period of limitation for passing the

order under Section 271 after the first appellate order was passed. We also examined the Memorandum Explaining the Provisions in the Finance Bill, 2003, which does not have any reference to the aforesaid amendment. We hence have to read and understand the provision as it exists in the statute. Since the limitation as provided in clause (a), after the order of the Tribunal has been received by the Department has been retained, definitely the same has to apply in the case of an assessment in which there is a second appeal filed to the Tribunal. The proviso only introduces an extension insofar as limitation with respect to the first appellate orders passed after 01.06.2003. Hence, after a first appellate order is passed from the original proceedings subsequent to 01.06.2003, the limitation for passing an order of penalty under Section 271 is one year, from the *end of the month* in which the Department receives the first

appellate order. However, when there is a second appeal filed to the Tribunal, then there is yet another period of limitation provided. It stands further extended and would expire only after six months from the *end of the month* in which the Department, receives the Tribunal's orders.

12. On the said interpretation we have to look at the dates again. As we noticed, the order under Section 153A was passed on 17.06.2003. On the very same date, a notice for penalty was issued. The assessee filed a first appeal and the proceedings were kept pending. The first appellate authority passed its order on 11.09.2006. Again, the assessee approached the Tribunal with a second appeal. The Department waited for the appeal before the Tribunal to be over; quite justifiable and appropriate, since any modification made in second appeal would result in such modification having to be reflected in the penalty imposed too.

The Tribunal passed its order on 08.01.2008. Then, the limitation as provided under Section 275(1)(a) comes to an end insofar as no further extension having been provided with respect to an appeal under Section 260A before this Court or before the Hon'ble Supreme Court. The order of penalty, which is impugned herein, was passed on 31.07.2008. We had a doubt as to the exact date on which the Department received the order of the Tribunal. The learned Senior Counsel, Government of India (Taxes) has taken specific instructions from the Department and submits that the order was received on 31.1.2008. The limitation as per clause (a) of Section 275(1) is six months from the end of the month in which the order of the Tribunal is received. The penalty order having been passed on 31.07.2008, it is within the limitation period, though on the last day of the period as provided in clause (a). In such circumstances, we answer the

fourth question raised herein above against the assessee and in favour of the Revenue.

13. The learned Counsel has a further submission insofar as the justification of the Tribunal to direct the Assessing Officer to rework the quantum of penalty in terms of the order of the High Court. The contention is raised on the ground that there is a specific prohibition provided in sub-section(1A) of Section 275. Sub-section (1A) contemplates situations where an order of penalty has been passed, revised or even dropped on the basis of the appellate orders, which however has to be revised or revived by reason of a further appeal to the Tribunal, High Court or the Supreme Court, having resulted in modification of the assessment. It is contended that the order giving effect to such orders of the higher authorities, can only be carried out within six months from the end of the month in which such order of the Commissioner

(Appeals), Appellate Tribunal, High Court or Supreme Court is received by the Department. We have to notice that sub-section (1A) only speaks of an order imposing, enhancing, reducing or cancelling penalty or dropping the proceedings for imposition of penalty being enabled on the basis of the revised or modified assessment, by giving effect to such order of the Appellate Commissioner, Appellate Tribunal, High Court or Supreme Court. The proviso does specify the limitation of six months. But, however, if the same is applied on the facts of this case, it would only be detrimental to the assessee.

14. In the present case, the order of penalty was passed after the Tribunal's order in the assessment was received, within the limitation period, noticing that the Tribunal had upheld the block assessment made by the Assessing Officer. The penalty order passed also has now been upheld

by us and the contention of limitation rejected. This Court, in the assessment, modified the additions in favour of the assessee. Hence, if the limitation under the proviso to sub-section (1A) is said to operate, there could be no modification made of the order passed under Section 271 based on the order of the High Court. This would only be detrimental to the assessee since otherwise the assessee would have to pay the penalty as imposed in the impugned orders without the benefit of the modification being made available to the assessee. We do not think that the intention of the legislature was to prohibit the assessee from getting the benefit of an order in appeal before the higher authorities for reason only of the Department having not acted with expediency. We, hence, reject the said contention also and answer the first question against the assessee and in favour of the Revenue, which in fact would enure to

the benefit of the assessee by enabling revision of penalty, as per the judgment of the High Court.

We, hence, reject the appeals, but however direct the Assessing Officer that the penalty order be modified in accordance with the assessments modified and upheld by the High Court in Annexure F; if it has already not been done. No order as to costs.

Sd/-
K.VINOD CHANDRAN
Judge

Sd/-
ASHOK MENON
Judge

jma/dkr

APPENDIX OF ITA 142/2012

PETITIONER'S/S EXHIBITS:

ANNEXURE-A	**TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2001-02 DATED 17.03.2006 OF THE ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, CALICUT TO THE APPELLANT**
ANNEXURE-B	**TRUE COPY OF THE ORDER DATED 10.10.2006 ISSUED BY THE COMMISSIONER OF INCOME TAX (APPEALS) I TO THE APPELLANT**
ANNEXURE-C	**TRUE COPY OF THE APPELLATE TRIBUNAL'S ORDER DATED 08.01.2008 ISSUED OT THE APPELLANT**
ANNEXURE-D	**TRUE COPY OF THE PENALTY ORDER FOR THE YEAR 2001-02 DATED 31.07.2008 O THE ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE II,CALICUT TO THE APPELLANT**
ANNEXURE-E	**TRUE COPY OF THE ORDER OF THE COMMISSIONER OF INCOME TAX (APPEALS) I , DATED 04.11.2009 ISSUED TO THE APPELLANT**
ANNEXURE-F	**TRUE COPY OF THE JUDGMENT PASSED BY THE HONOURABLE HIGH COURT IN ITA NO.318 OF 2010 DATED 25.07.2001 ISSUED TO THE APPELLANT**
ANNEXURE-G	**TRUE COPY OF THE APPELLATE TRIBUNAL'S ORDER DATED 09.03.2012 ISSUED TO THE APPELLANT**
ANNEXURE-H	**TRUE COPY OF THE REVISED PENALTY ORDER DATED 16.05.2012 ISSUED BY THE ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE I(1), CALICUT TO THE APPELLANT**
ANNEXURE-I	**TRUE COPY OF THE CERTIFICATE DATED 28.12.2005 OF THE CFTRI, MYSORE**

APPENDIX OF ITA 133/2012

PETITIONER'S/S EXHIBITS:

ANNEXURE-A	**TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 1998-99 DATED 17.03.2006 OF THE ASSISTANT COMMISSIONER OF INCOME TAX,CENTRAL CIRCLE, CALICUT TO THE APPELLANT**
ANNEXURE-B	**TRUE COPY OF THE ORDER DATED 11.09.2006 ISSUED BY THE COMMISSIONER OF INCOME TAX (APPEALS) 1 TO THE APPELLANT**
ANNEXURE-C	**TRUE COPY OF THE APPELLATE TRIBUNAL'S ORDER DATED 08.01.2008 ISSUED TO THE APPELLANT**
ANNEXURE-D	**TRUE COPY OF THE PENALTY ORDER FOR THE YEAR 1998-99 DATED 31.-7.2008 OF THE ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE-II,CALICUT TO THE APPELLANT**
ANNEXURE-E	**TRUE COPY OF THE ORDER OF THE COMMISSIONER OF INCOME TAX (APPEALS) I , DATED 04.11.2009 ISSUED TO THE APPELLANT**
ANNEXURE-F	**TRUE COPY OF THE JUDGMENT PASSED BY THE HONOURABLE HIGH COURT IN ITA NO.314 OF 2010 DATED 25.07.2011ISSUED TO THE APPELLANT**
ANNEXURE-G	**TRUE COPY OF THE APPELLATE TRIBUNAL'S ORDER DATED 09.03.2012 ISSUED TO THE APPELLANT**
ANNEXURE-H	**TRUE COPY OF THE REVISED PENALTY ORDER DATED 16.0-5.2012 ISSUED BY THE ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE I (1)**
ANNEXURE-I	**TRUE COPY OF THE CERTIFICATE DATED 28.12.2005 OF THE CFTRI,MYSORE**

APPENDIX OF ITA 141/2012

PETITIONER'S/S EXHIBITS:

ANNEXURE A	**TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2000-01 DATED 17.03.2006 OF THE ASSISTANT COMMISSIONER OF INCOME TAX,CENTRAL CIRCLE,CALICUT TO THE APPELLANT.**
ANNEXURE B	**TRUE COPY OF THE ORDER DATED 10.10.2006 ISSUED BY THE COMMMISSIONER OF INCOME TAX (APPEALS)1 TO THE APPELLANT.**
ANNEXURE C	**TRUE COPY OF THE APPELLATE TRIBUNAL'S ORDER DATED 08.01.2008 ISSUED TO THE APPELLANT.**
ANNEXURE D	**TRUE COPY OF THE PENALTY ORDER FOR THE YEAR 2000-01 DATED 31.07.2008 OF THE ASSISTANT COMMISSIONER OF INCOME TAX,CENTRAL CIRCLE II,CALLICUT TO THE APPELLANT**
ANNEXURE E	**TRUE COPY OF THE ORDER OF THE COMMISSIONER OF INCOME TAX (APPEALS)1,DATED 04.11.2009 ISSUED TO THE APPELLANT.**
ANNEXURE F	**TRUE COPY OF THE JUDGMENT PASSED BY THE HONOURABLE HIGH COURT IN I T A NO.327 OF 2010 DATED 25.07.2011 ISSUED TO THE APPELLANT**
ANNEXURE G	**TRUE COPY OF THE APPELLATE TRIBUNAL'S ORDER DATED 09.03.2012 ISSUED TO THE APPELLANT**
ANNEXURE H	**TRUE COPY OF THE REVISED PENALTY ORDER DATED 16.05.2012 ISSUED BY THE ASSISTANT COMMISSIONER OF INCOME TAX,CIRCLE 1(1),CALICUT TO THE APPELLANT.**
ANNEXURE I	**TRUE COPY OF THE CERTIFICATE DATED 28.12.2005 OF THE CTTRI,MYSORE.**

APPENDIX OF ITA 157/2012

PETITIONER'S/S EXHIBITS:

ANNEXURE A	**TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 1999-2000 DATED 17-03-2006 OF THE ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, CALICUT TO THE APPELLANT.**
ANNEXURE B	**TRUE COPY OF THE ORDER DATED 10-10-2006 ISSUED BY THE COMMISSIONER OF INCOME TAX (APPEALS) 1 TO THE APPELLANT.**
ANNEXURE C	**TRUE COPY OF THE APPELLATE TRIBUNAL'S ORDER DATED 08-01-2008 ISSUED TO THE APPELLANT.**
ANNEXURE D	**TRUE COPY OF THE PENALTY ORDER FOR THE YEAR 1999-2000 DATED 31-07-2008 OF THE ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE III, CALICUT TO THE APPELLANT.**

APPENDIX OF ITA 158/2012

PETITIONER'S/S EXHIBITS:

ANNEXURE A	**TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2002-03 DATED 17-03-2006 OF THE ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, CALICUT TO THE APPELLANT.**
ANNEXURE B	**TRUE COPY OF THE ORDER DATED 10-10-2006 ISSUED BY THE COMMISSIONER OF INCOME TAX (APPEALS) 1 TO THE APPELLANT.**
ANNEXURE C	**TRUE COPY OF THE APPELLATE TRIBUNALS ORDER DATED 08-01-2008 ISSUED TO THE APPELLANT.**
ANNEXURE D	**TRUE COPY OF THE PENALTY ORDER FOR THE YEAR 2002-03 DATED 31-07-2008 OF THE ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE II, CALICUT TO THE APPELLANT.**

APPENDIX OF ITA 159/2012

PETITIONER'S/S EXHIBITS:

ANNEXURE A	**TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2003-04 DATED 17.3.2006 OF THE ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, CALICUT TO THE APPELLANT.**
ANNEXURE B	**TRUE COPY OF THE ORDER DATED 10.10.2006 ISSUED BY THE COMMISSIONER OF INCOME TAX (APPEALS) 1 TO THE APPELLANT.**
ANNEXUREC	**TRUE COPY OF THE APPELLATE TRIBUNAL'S ORDER DATED 8.1.2008 ISSUED TO THE APPELLANT.**
ANNEXURE D	**TRUE COPY OF THE PENALTY ORDER FOR THE YEAR 2003-04 DATED 31.7.2008 OF THE ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE II, CALICUT TO THE APPELLANT.**
ANNEXURE E	**TRUE COPY OF THE ORDER OF THE COMMISSIONER OF INCOME TAX (APPEALS) 1, DATED 4.11.2009 ISSUED TO THE APPELLANT.**
ANNEXURE F	**TRUE COPY OF THE JUDGMENT PASSED BY THE HONOURABLE HIGH COURT IN I.T.A. NO.330 OF 2010 DATED 25.7.2011 ISSUED TO THE APPELLANT.**
ANNEXURE G	**TRUE COPY OF THE APPELLATE TRIBUNAL'S ORDER DATED 9.3.2012 ISSUED TO THE APPELLANT.**
ANNEXURE H	**TRUE COPY OF THE REVISED PENALTY ORDER DATED 16.5.2012 ISSUED BY THE ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1(1), CALICUT TO THE APPELLANT.**
ANNEXURE I	**TRUE COPY OF THE CERTIFICATE DATED 28.12.2005 OF THE CFTRI, MYSORE.**

APPENDIX OF ITA 160/2012

PETITIONER'S/S EXHIBITS:

ANNEXURE A	**TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2004-05 DATED 17.03.2006 OF THE ASSISTANT COMMISSIONER OF INCOME TAX,CENTRAL CIRCLE,CALICUT TO THE APPELLANT.**
ANNEXURE B	**TRUE COPY OF THE ORDER DATED 10.10.2006 ISSUED BY THE COMMISSIONER OF INCOME TAX (APPEALS)1 TO THE APPELLANT.**
ANNEXURE C	**TRUE COPY OF THE APPELLATE TRIBUNAL'S ORDER DATED 08.01.2008 ISSUED TO THE APPELLANT**
ANNEXURE D	**TRUE COPY OF PENALTY ORDER FOR THE YEAR 2004-05 DATED 31.07.2008 OF THE ASSISTANT COMMISSIONER OF INCOME TAX,CENTRAL CIRCLE II,CALICUT TO THE APPELLANT.**
ANNEXURE E	**TRUE COPY OF THE ORDER OF THE COMMISSIONER OF INCOME TAX (APPEAL)1,DATED 04.211.2009 ISSUED TO THE APPELLANT**
ANNEXURE F	**TRUE COPY OF THE JUDGMENT PASSED BY THE HONOURABLE COURT IN I T A NO.331 OF 2010 DATED 25.07.2011 ISSUED TO THE APPELLANT.**
ANNEXURE G	**TRUE COPY OF THE APPELLATE TRIBUNAL'S ORDER DATED 09.03.2012 ISSUED TO THE APPELLANT**
ANNEXURE H	**TRUE COPY OF THE REVISED PENALTY ORDER DATED 16.,05.2012 ISSUED BY THE ASSISTANT COMMISSIONER OF INCOME TAX,CIRCLE 1(1), CALICUT TO THE APPELLANT.**
ANNEXURE I	**TRUE COPY OF THE CERTIFICATE DATED 28.12.2005 OF THE CFTRI,MYSORE.**