

No. L1/Pdl/II/2010/JC (Law)

Office of the
Commissioner of Commercial Taxes,
Thiruvananthapuram Dated 21/12/2010

Circular No. 22/2010

Sub: - CT Dept - KVAT Act 2003 - Assignment of the power - Amendment of Finance Act 2010 - Disposal of appeals by AC (Appeals) - Certain instructions - issued - Reg:-

Read: - 1. Kerala Finance Act 2010
2. SRO No. 637/2010 dated 25/08/2010

It has come to notice that certain Assistant Commissioners (Appeals) are not entertaining stay petitions filed out of orders of Commercial Tax Officers / Intelligence Officers and in which they have appellate jurisdiction

As per section 55 of the KVAT Act 2003, inserted vide Finance Act 2010, the Assistant Commissioner (Appeals) are vested with appellate jurisdiction to entertain appeals passed by an authority of the rank of a Commercial Tax Officer except orders passed under section 48, 49, 67, 69, 70, 70 A and 72. Thereby as per SRO 637/10, Assistant Commissioner (Appeals) are granted jurisdiction to execute all functions assigned under the KVAT Act 2003. There are a number of stay petitions pending before the appellate authorities in which the Honourable High Court has issued directions to dispose them in a time bound manner. In the interest of justice such stay petitions are to be disposed of within the prescribed period. Hence the Assistant Commissioners (Appeals) are to exercise all the functions of an appellate authority prescribed under the KVAT Act with their area of jurisdiction including the disposal of stay petitions. They have to keep the respective registers in respect of the appeal petitions received in their office

including the stay petitions. The Assistant Commissioners (Appeals) are the competent authority to dispose of the appeals as well as the stay petition with full authority of an appellate authority within the area of jurisdiction prescribed under Section 55 of the Act w.e.f. 01/04/2010.

The monetary limit of 5 lakhs mentioned in the proceeding issued in 5/10 of this office is applicable only to cases which were pending before the Deputy Commissioner (Appeals) concerned and which were ordered to be transferred to Assistant Commissioner (Appeals) for administrative measures of early disposal.

In the circumstances all concerned are directed to adhere the rules strictly.

Sd/-
COMMISSIONER

// By Order //


Joint Commissioner (Law)

L/22/12/2010