

No. C3/5152/06/CT

Office of the Commissioner,
Commercial Taxes, Kerala,
Tax Towers,
Killipalam, Karamana P.O,
Thiruvananthapuram.
PIN – 695 002.
Dated : 13/8/2013.

From

The Commissioner

To

The Deputy Commissioner
Thiruvananthapuram / Kollam / Pathanamthitta
Alappuzha / Kottayam / Idukki / Ernakulam
Mattancherry / Thrissur / Palakkad / Malappuram
Kozhikode / Wayanad / Kannur / Kasaragod.

The Deputy Commissioner (Intelligence),
Thiruvananthapuram / Ernakulam / Kozhikode.

Sir,

Sub: KVAT Act, 2003 – Authorising the assessing authority / appeal filing authority to appear before the Hon'ble Tribunal – Direction issued - Reg.

Ref: Letter No. 320721/03/1841/12-13 dtd. 18/6/2013 of the Deputy Commissioner (Intelligence), Ernakulam.

Please refer to the above subject. The Deputy Commissioner (Intelligence), Ernakulam has informed that at present the Law Officer is the authority to appear, act and plead before the Appellate Tribunal for defending the cases under the Act. The assessing authority or the authority filing the appeal has no opportunity to justify their stand before the Tribunal at the time of hearing. Further the Law Officer is expected to appear in all the cases posted and he is not in a position to cover the entire aspects of the cases.

In the light of the above, the Deputy Commissioner (Intelligence), Ernakulam has requested to inform whether the assessing authority or the authority filing the appeal can appear before the Tribunal which will be beneficial to the interest of revenue.

The proposal has been examined. In judicial and quasi-judicial forums, the party can also appear to plead his case with the permission of the Court/Tribunal. Hence, if found necessary, the case before the Tribunal can be argued on behalf of the Department by the Officer who passed the order or the authority who files

the appeal, with the permission of the Tribunal. Therefore in deserving cases, a petition for the same can be moved through the Law Officer concerned, for obtaining permission from the Tribunal, to allow the officer concerned to argue the case.

This for favour of information and further necessary action.

Yours faithfully
Sd/-
Joint Commissioner (Law)
i/c of Commissioner

// Approved for issue //



Superintendent