

PROCEEDINGS OF THE COMMERCIAL TAX OFFICER, WADAKKANCHERY.

Present : Edwin Theodore

21 MAR 2013

Sub:- KVAT Act 2003 - Sri. Prakashan.T, Prop. Global Metal Industries, VIII/224, 225 & 226, Company Padi, Karthyani Temple Road, Attore
- RC under KVAT Act & CST Act cancelled - Orders passed - reg.

Read:- 1. This office notice U/s. 67(1) (C) of KVAT Act 2003 dated 7.8.2012
2. This office notice U/s. 16(9) of KVAT Act 2003 dated 9.10.2012

Sri. Prakashan.T, Prop. Global Metal Industries, VIII/224, 225 & 226, Company Padi, Karthyani Temple Road, Attore has not E-filed monthly returns for the period from February 2012 to March 2012 and April 2012 to August 2012 and not paid due tax till date. Non filing of returns and non payment of tax are offences punishable under section 67(1) (C) of the KVAT Act.

Moreover the dealer has not renewed the registration for the year 2012-13. As per Section 16 of the KVAT Act the registration certificate is valid for only one year and it shall be renewed every year. Under section 16(9) of the KVAT Act, if any dealer registered under the Act, has evaded tax for more than once during a year, the registering authority shall cancel the registration of such dealer.

A notice under section 67(1) and 16(9) of the KVAT Act was issued to the assessee vide paper read as 1st & 2nd above respectively. No reply has filed by assessee nor appeared for hearing within the time allowed. I have conducted local enquiry about the assessee at the business places of the assessee and observed no business activities. To prevent the misuse of TIN & CST allotted, I have no other way but to cancel the registration certificate granted. Hence the following orders passed.

ORDER NO. 32081332061/2011-12 DATED 12.3.2013

In the circumstances stated above the registration certificate bearing No.32081332061 under KVAT Act 2003 and 32081332061C under CST Act is cancelled w.e.f. 1.2.2012 under section 16(9) of the KVAT Act 2003 and Section 7(4) of the CST Act 1956. The dealer shall surrender all statutory forms issued from this office along with registration certificate under the Act.

Encl:- 1. Registration Notice Form 5B

To
Sri. Prakashan.T, Prop. Global Metal Industries, VIII/224, 225 & 226, Company Padi, Karthyani Temple Road, Attore

Copy submitted the Commissioner, Commercial Taxes, Thiruvananthapuram

Copy submitted to the Deputy Commissioner, Commercial Taxes, Thrissur

to the Inspg. Asst. Commissioner, Thrissur

to the Inspg. Asst. Commissioner (Int.), Thrissur

Copy to all Commercial Tax Checkposts/File

COMMERCIAL TAX OFFICER,
WADAKKANCHERY
COMMERCIAL TAX OFFICER
WADAKKANCHERY

