

No. B2- 747/2013(2)

Office of the Deputy Commissioner,
Commercial Taxes, Kannur,
Dated : 02.03.2013

To

The Assistant Commissioner,
ITMC,
THIRUVANANTHAPURAM.

Sir,

Sub:- KVAT Act 2003 – suspension of registration under
Section 18 – Sri. Ahamed Kunhi, M/s. Dhiya Traders,
Kunhippalli, Kottali 32120701266 – reg.

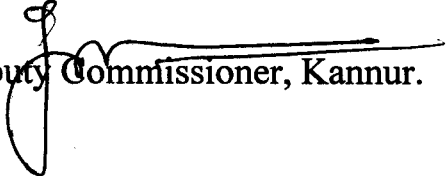
Ref:- This office Order No. B2-747/2013 dated 01.03.2013.

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The Certificate of Registration of Sri. Ahamed Kunhi, M/s. Dhiya Traders, Kunhippalli, Kottali (TIN 32120701266) is suspended for one year under Section 18 of KVAT Act 2003. Hence, you are requested to publish the above in the official website of Commercial Taxes Department as prescribed under Rule 20 of KVAT Rules 2005.

Yours faithfully,

Encl: Copy of reference.


Deputy Commissioner, Kannur.

**PROCEEDINGS OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, KANNUR.**

Present : Muraleedharan Gopalan

**Sub:- KVAT Act 2003 – Sri. Ahamed Kunhi, M/s. Dhiya Traders,
Kunhippally, Kottali, 32120701266 – suspension of registration
Under Section 18 of the Act – orders issued – reg.**

**Read:- 1) This office notice No. B2-747/2013 dated 28.02.2013.
2) Reply filed by Sri. Ahamed Kunhi dated 01.03.2013
3) Letter No. 32120701266 dated 27.02.2013 of the CTO,
3rd Circle, Kannur.**

As per the documents and returns filed by Sri. Ahamed Kunhi, Proprietor, M/s. Dhiya Traders, Kunhippally TIN 32120701266 and according to the report furnished by the Commercial Tax Officer, 3rd Circle, Kannur, vide Reference 3rd cited, it is very clear that he violated the conditions of the Registration Certificate and provisions of KVAT Act and Rules. Also he evaded tax for Rs. 54,05,585/- (Rupees Fifty four lakhs five thousand five hundred and eighty five only) during the period from April 2012 to December 2012, according to the report of the Commercial Tax Officer, 3rd Circle, Kannur. In the above circumstances, it was proposed to suspend the Certificate of Registration granted to him for a period of one year under Section 18 of the KVAT Act 2003. He was also offered an opportunity of being heard as per the provisions of Rule 20 of KVAT Rules 2005. In response to the notice, the dealer personally appeared on 01.03.2013 and put forward his arguments. His main contentions were that he has not received any order from the concerned assessing authority. He had filed all the returns and statement of accounts of the previous year properly audited and violated no provisions of KVAT Act. He stated that he paid all the tax due in accordance with law without any dispute. He requested to drop the proposal for suspension as it will prevent him from daily business.

I have considered the arguments put forward by the dealer. The report received from the Commercial Tax Officer, 3rd Circle, Kannur is a clear evidence of suppression of tax exceeding Rs. 10 Lakhs. Hence this is a fit case to take action against the dealer under Section 18 of the KVAT Act 2003 effecting immediate suspension of Registration. I have disclosed the materials revealed by the Commercial Tax Officer, 3rd Circle, Kannur at the time of personal hearing. In the above circumstances, the following orders are passed.

(.....2)

ORDER NO. B2-747/2013 Dated 01.03.2013.

In exercise of the powers vested upon me under Section 18 of the KVAT Act 2003, I do here by suspend the Registration Certificate granted to Sri. Ahamed Kunhi, Prop: M/s. Dhiya Traders, Kunhippally, P.O. Kottali, 32120701266 for a period of one year with immediate effect.



**Deputy Commissioner,
Commercial Taxes, Kannur.**

To

**Sri. Ahamed Kunhi,
M/s. Dhiya Traders,
Kunhippally, Kottali.**

**Copy forwarded to the Inspg. Asst. Commissioner, C.T, Kannur
do - the CTO, 3rd Circle, Kannur.**

rk.m.