

PROCEEDINGS OF THE COMMERCIAL TAX OFFICER, DEPT. OF COMMERCIAL TAXES, SECOND CIRCLE,  
THRISSUR

Present : Abhilash. P.A.

Sub:-KVAT Act 2003-Section 16 (10)- M/S. Variety Marketing, Olarikkara (32080674137) -  
Registration cancelled- Orders passed-Regarding.

Ref:- 1) This Office Notice No. 32080674137/2012-13 dated 15.02.2013.  
2) Reply of the dealer - Nil

M/S. Variety Marketing, Olarikkara is a registered dealer on the rolls of this office with TIN -  
32080674137

The assessee failed to file monthly returns during the year 2011-12 and 2012-13. Hence, a notice read as  
1<sup>st</sup> paper above proposing to cancel the registration was issued to the dealer, through registered post,  
inviting their objections, against the proposal. The assessee has also given an opportunity of being heard in  
person on 27.02.2013. The letter was returned by the postal authorities marking "Continuously gate  
locked, Returned to sender". Hence, it can be deemed that, the notice was duly served to the dealer as  
provided under Section 88 ( c ) of the KVAT Act, 03.

Hence, the case is disposed on merits, based on the available materials.

1. The dealer failed to file monthly returns for the period May 2011 to March 2012 and April 2012 to  
January 2013, till this date.
2. The dealer has not renewed the registration for the year 2012-13.
3. The above facts prove that the dealer intentionally violated provisions of KVAT Act, 2003, warranting  
cancellation of registration under the KVAT Act, 2003.

In these circumstances, the following orders are issued.

**ORDER NO. 32080674137/2012-13 DATED 19.03.2013.**

For the reasons stated above, by exercising the power vested in me, under Section 16 (10) of the  
KVAT Act, 2003 read with Rule 17 (18) of the KVAT Rules, 2005, the registration No. TIN-32080674137  
under the KVAT Act, 2003 granted to M/S. Variety Marketing, Olarikkara is hereby cancelled with  
immediate effect and Form No. 5B De-Registration notice, is also issued herewith, which is appended.

The dealer shall surrender the unused/used Departmental Form and Registration Certificate in their  
possession urgently to the undersigned. They are declared to be obsolete from this date.

COMMERCIAL TAX OFFICER,  
SECOND CIRCLE, THRISSUR

To

M/S. Variety Marketing, Olarikkara /  
Smt. Sunila Jayaraj, Vettukkattil House, Cheruthuruthy P.O., Thrissur – 679 531

Copy Submitted to : 1. All the Deputy Commissioners/ Deputy Commissioners (Int.)/ Inspecting Asst.  
Commissioners/ Commercial Tax Check Posts , Dept. of Commercial Taxes, Kerala / File

**KERALA COMMERCIAL TAX DEPARTMENT**  
**FORM NO. 5B**  
**De-Registration Notice**  
**(To be issued when the certificate of registration is cancelled)**  
**[See Rule 17 (19)]**

Date: 19.03.2013

**TIN: 32080674137**

Office of the Commercial Tax Officer, Second Circle  
Ayyanthole, Thrissur

To

M/S. Variety Marketing, Olarikkara /  
Smt. Sunila Jayaraj, Vettukkattil House, Cheruthuruthy P.O., Thrissur – 679 531

Gentle man/Madam,

Please be advised that your VAT Registration ( TIN 32080674137) stands cancelled with effect from 19.03.2013 due to reasons stated below:

1. The dealer failed to file monthly returns for the period April 2011 to March 2012 and April 2012 to January 2013, till this date.
2. The dealer has not renewed the registration for the year 2012-13.

For the full text of the reasons for cancellation of registration, please see this office proceedings No : **32080674137/2012-13 DATED 19.03.2013** which is sent along with this notice.

(Seal)

COMMERCIAL TAX OFFICER, SECOND CIRCLE  
THRISSUR

Copy Submitted to : Commissioner, Commercial Taxes, Tvp.m.  
Copy to CTD Notice Board/Website

Abbreviations: TIN-Tax payer Identification Number