

B1-31603/05/CT

Office of the Commissioner
Commercial Taxes
Thiruvananthapuram
Dated: 24.06.05

CIRCULAR.NO.21/2005

Sub:- Recovery of tax through Kerala Revenue Recovery Act 1968
collection of tax while Recovery machinery in motion –
Instructions issued

Ref :- D.O.Lr.No.LR(B)6-38421/04 dt.08.09.04 of Commissioner
Land Revenue

It has come to the notice of the Commissionerate that the amounts advised for revenue recovery are being collected directly by the requisitioning authorities from the defaulters, while action under section 65 of the Revenue Recovery Act are taken by the District Collectors. Under the Revenue Recovery act the requisitioning authority cannot collect the dues from the defaulter directly after giving requisition for initiating Revenue Recovery. This kind of action on the part of the requisitioning authority will lead of embarrassing situation. Rule 5(1) of the Kerala Revenue Recovery Rules 1968 stipulates that collection charges at 5% or 7.5% arriving in the case may be collected on behalf of the institution who shall issued requisition. If the assessing authorities are collecting the defaulter amount direct the Revenue Recovery authorities cannot change this statutory dues from the defaulter or from the institution.

In the circumstances all requisitioning authorities are directed to refrain from collecting tax and other amount directly after certifying the amounts for collection under Revenue Recovery. The Deputy Commissioners shall acknowledge the receipt of this circular and obtain acknowledgement from their subordinates.

Sd/-
COMMISSIONER