

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

Present : Muraleedharan Gopalan

Sub:- KVAT Act 2003 – Sri. Abdu Rahiman Kutty , Kairali Traders
Poothappara, Azhikode, Kannur 32120512626 – suspension of
registration under Section 18 of the Act – orders issued – reg.

Read:- 1) This office notice No. B2-747/2013 dated 16.02.2013.
2) Reply filed by Sri. Abdu Rahiman Kutty dated 18.02.2013.

As per the documents and returns filed by Sri. Abdu Rahiman Kutty , Kairali Traders Poothappara, Azhikode, Kannur 32120512626 and according to the report furnished by the Commercial Tax Officer, 1st Circle, Kannur, it is very clear that he violated the conditions of the Registration Certificate and provisions of KVAT Act and Rules. And also he evaded tax for Rs. 43,55,799/- (Rupees Forty three lakhs fifty five thousand seven hundred and ninety nine only) during the period upto 13.02.2013 according to the report of the Commercial Tax Officer, 1st 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. A notice on the above lines was communicated to the dealer by affixture to the shop building and tendering a copy to the wife of the dealer on 16.02.2013. He was also offered an opportunity of being heard as per the provisions of Rule 20, of KVAT Rule 2005. In response to the notice, the dealer appeared on 18.02.2013 and put forward his arguments. His main contentions were that the suspension of the Registration will cause irreparable loss and hardship to him and he will be deprived of livelihood. There is no good and sufficient reason to suspend the Registration. He has not violated any conditions of Registration. He also requested for copies of materials relied upon.

I have considered the arguments put forward by the dealer. The report received from the Commercial Tax Officer, 1st 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, 1st Circle, Kannur at the time of personal hearing. In the above circumstances, the following orders are passed.

ORDER NO. B2-747/2013 Dated 19.02.2013.

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. Abdu Rahiman Kutty, Kairali Traders, Poothappara, Azhikode, Kannur 32120512626 with immediate effect.



[Signature]
Deputy Commissioner,
Commercial Taxes, Kannur.

To

Sri. Abdu Rahiman Kutty,
Kairali Traders, Poothappara,
Azhikode, Kannur

Copy forwarded to the Inspg.Asst.commissioner, C.T, Kannur
- do - the CTO, 1st Circle, Kannur.

