

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 17A

**NOTICE UNDER SECTION 47(2) OF THE KERALA VALUE ADDED
TAX ACT, 2003**

[See Rules 67]

No.....

Office of the.....
Camp at.....
Date
Time

To		
Name.....		
Address.....		
1	Sl.No. in the register of check of vehicle	
2	Date and hour of check	
3	Vehicle/Vessel Number	
4	Name & address of the owner of the vehicle/vessel	
5	Name of Driver with Address and Driving Licence number	
6	Name and address of the consignor with TIN	
7	Name and address of the consignee with TIN	
8	Name & address of transporting agency (if any)	
9	Details of documents accompanied	
10	Details of goods	
11	Quantity	
12	Total value of the goods as per documents	

Whereas on inspection of your vehicle / vessel/..... and the goods transported therein the following irregularities have been identified.

(i) Goods under transport are not accompanied by any documents prescribed under section 46(3) of the KVAT Act, 2003

(ii) The documents produced in support of the goods under transport is for the transport of..... whereas the goods actually under transport is a different item namely..... Thus there is no relation between the documents accompanied and the actual goods under transport.

(iii) The quantity shown in the accompanying documents isKgs/Tons/Nos whereas the vehicle/vessel/..... contain..... Kgs/Tons/Nos

(iv) The consignee/consignor shown in the documents is fictitious since (specify reasons).....

(v)The delivery note accompanying the goods is not yje one issued by the department and hence suspected to be bogus

(vi)The goods are under transport from outside the state,whereas the consignee is a dealer paying presumptive tax under section 6(5)/compounded tax under section 8()

(vii)The documents accompanying the consignment is seen to have been manupilated (specify reasons)

(viii) Other reasons (specify other irregularities identified on inspection)

For the above reasons, the genuineness of the documents produced bonafides of the transport and attempt to evade payment of tax payable under the Kerala Value Added Tax Act,2003 is suspected.

Therefore in exercise of the powers conferred under sub-section (2)of Section 47 of the KVAT Act, 2003 read with KVAT Rules 2005 there under, the aforesaid goods/ and vehicle are hereby detained/proposed to be detained.

You are hereby afforded an opportunity to show cause, if any, against the proposed detention of goods/and vehicle within 24 hours on receipt of this notice together with supporting evidence, in original or to remit the security deposit, in lieu of detention, of Rs...../ (Rupees.....only) being double the amount of tax attempted to be evaded.

Signature and Designation

(Officer detaining the vehicle and/goods)

ACKNOWLEDGEMENT OF NOTICE

Received the notice

Signature with date and time

Name and Address with status

(Owner or person in charge of goods/vehicle, Driver)

Copy to

The Manager/Person in charge of the transporting agency.....

The goods covered under LR/GC.....shall be detained in your godown at.....and shall not be released until getting a release order from this office.

(In case the goods are proposed to be detained at the godown of the transporting agency)

(Release order to be printed overleaf)

Proceedings of the Commercial Tax Officer/Inspector,.....(Name of office)

Present Sri/Smt

Subject :- Kerala Value Added Tax Act, 2003– Inspection of goods in transit – Section 47
read with Rule 67 – Detention of vehicle and/goods – Vehicle No. –

Security furnished/genuineness proved – released – orders – issued

Read :- (i) Notice No. dated issued under section 47 of KVAT Act, 2003

(ii) Reply dated.....furnished by

ORDER NO. Dated

(1) M/s, Sri/Smt....., the owner of the goods/vehicle/person in charge of the goods had remitted an amount of Rs...../-(Rupees.....only) as security deposit for and on behalf of M/s,as per receipt No.....dated.....in respect of the goods covered under the notice read above.

Therefore the vehicle and/goods detained as per the notice read as 1st paper above is hereby ordered to be released.

(2) Having considered the reply/objection filed by Sri/Smt/M/s.....as per reference read as 2nd paper above, with reference to the documents filed in support of the contentions put forth therein and also based on the verification made with regard to the genuineness of the documents filed, I am convinced that there is no willful attempt at evasion of tax in respect of the goods covered under the notice cited.

Therefore the vehicle and/goods detained as per the notice read as 1st paper above is hereby ordered to be released without collecting security deposit/ after collecting advance tax which has been remitted as per receipt No.....dated.....

Signature.

To
Sri/Smt/M/s.....

ACKNOWLEDGEMENT

Received the Release Order with vehicle and goods

Signature with date and time

Name and Address with status

(Owner / Person in charge of goods/vehicle, Driver)